

336.914
9P552R

PHILIPPINE ISLANDS AUDITOR REPORT 1913 PT. I



D02450197S

Duke University Libraries

**THIS VOLUME WAS RECEIVED
THROUGH INTERLIBRARY LOAN
FROM
DUKE UNIVERSITY LIBRARY**

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS

TO THE

SECRETARY OF WAR, THE GOVERNOR-GENERAL OF THE
PHILIPPINE ISLANDS, AND THE MEMBERS OF
THE PHILIPPINE LEGISLATURE

PART I

PERTAINING TO THE FISCAL AFFAIRS OF THE INSULAR
GOVERNMENT AND THE CITY OF MANILA

FOR THE

SEMIFISCAL YEAR ENDED DECEMBER 31, 1913

MANILA
BUREAU OF PRINTING
1914

336.914
2 P552R

1913
pt. 1

CONTENTS.

INTRODUCTION:

Letter of transmittal, general comment, etc.....	Page. 7
--	------------

THE INSULAR GOVERNMENT.

GENERAL BALANCE SHEET.....	Page. 10-11	OPERATION STATEMENTS OF SELF-SUSTAINING BU- REAU AND FUNDS:	
GAIN AND LOSS STATEMENT.....	15	Friar Lands Loan Fund, Act 1736.....	65
RECEIPTS AND EXPENDITURES:		Commissary Stores, Act 242.....	65
Receipts—		Constabulary Supply Fund, Act 1873.....	65
Summary	19	Automobile Service, Mountain Province, Act 1994	66
Customs revenue	20	Regulating Motor Vehicle Traffic—Bureau of	
Internal revenue	20	Public Works	66
Miscellaneous revenue	21	Los Baños quarry—Bureau of Public Works.....	67
Expenditures from appropriated revenues—		Supply Fund—Bureau of Navigation.....	67
Summary	19	Baguio water system, Act 2189.....	67
Bureaus and offices.....	21	Marine railway and repair shop—Bureau of	
Self-sustaining bureaus and offices.....	22	Navigation	68
Miscellaneous Expenses	23	Manila arrastre plant—Bureau of Customs.....	69
Insular Aid to Provinces.....	25	Manila Pier Fund—Bureau of Customs.....	70
Fixed Charges	25	Coal Supply Fund—Bureau of Customs.....	71
Public Works and Improvements.....	23	Cebu pumping station—Bureau of Customs.....	72
Expenditures from Public Works Bond Fund.....	25	Cebu arrastre plant—Bureau of Customs.....	72
OPERATION STATEMENTS OF BUREAUS AND OFFICES:		Iloilo Pier Fund—Bureau of Customs.....	73
The Philippine Commission.....	29	Opium Fund, Acts 1761 and 1910.....	73
The Philippine Assembly.....	29	Fidelity Bond Premium Fund, Act 1739.....	74
Secretaries to United States Commissioners.....	30	The Insurance Fund, Act 1728.....	74
The Executive	30	The Agricultural Bank, Act 1865.....	75
The Executive Bureau.....	30	Forage Supply Fund, Act 1954.....	76
Bureau of Audits.....	31	Cattle Quarantine Station Fund, Act 1954.....	77
Bureau of Civil Service.....	32	Plow Fund	77
Bureau of Health.....	33	Insular Government Rice Fund, Act 1873.....	78
Bureau of Lands.....	34	Supply Fund, Act 1873, Bureau of Education.....	78
Bureau of Science.....	35	Industrial division—Bureau of Prisons.....	78
Bureau of Forestry.....	36	Bureau of Supply—Supply division.....	80
Bureau of Quarantine Service.....	37	Division of cold storage—Bureau of Supply.....	81
Weather Bureau	38	Bureau of Printing, Act 296.....	82
Bureau of Constabulary.....	39	Supreme Court Library Fund, Act 1660.....	83
Bureau of Public Works.....	41	Sales Agency Fund, Act 2061.....	83
Bureau of Navigation—Navigation division.....	42	Rice Colonization and Plantation Fund.....	85
Bureau of Navigation—Lighthouse division.....	43	Moro and Non-Christian Colonization and Plan-	
Bureau of Navigation—Port Works division.....	44	tation Fund, Act 2280, Executive Bureau.....	85
Bureau of Posts.....	45	SPECIAL AND TRUST FUNDS:	
Bureau of Coast and Geodetic Survey.....	47	Operation statements—	
Bureau of Labor.....	48	Miscellaneous Trust Funds.....	89
The Consulting Architect.....	48	Pension and Retirement Fund, Act 1638—	
Board of Rate Regulation.....	48	Bureau of Constabulary.....	89
The Supervising Railway Expert.....	49	Money Order Fund—Bureau of Posts.....	90
Bureau of Justice.....	50	Assurance Fund, Act 496.....	90
Bureau of Customs.....	50	Postal Savings Bank Fund, Act 1493.....	91
Bureau of Internal Revenue.....	52	Postal Savings Bank Balance Sheet.....	92
Bureau of the Treasury.....	53	Interest accrued and unpaid.....	92
Bureau of Agriculture.....	53	Outstanding liabilities, section 45, Act 1792..	92
Bureau of Education.....	55	Pension Fund, Act 1980—Bureau of Naviga-	
Bureau of Prisons—Prison division.....	56	tion	92
University of the Philippines.....	57	The Gold Standard Fund.....	93
The Philippine Library.....	58	Warrants Payable Fund.....	94
The Judiciary	59	Depository Funds	94
The Code Committee.....	60	Silver Certificate Redemption Fund.....	94

	Page.	LIABILITIES:	Page.
SINKING FUNDS—OPERATION STATEMENTS:		Bonded debt—	
Friar Lands Bond Sinking Fund, Act 1749.....	97	Friar lands bonds.....	141
Public Works Bond Sinking Fund, Act 1729.....	97	Public works bonds.....	141
ASSETS:		Special and Trust Fund liability.....	141
Fixed Assets—		Accounts payable, schedule of.....	142
Summary	101	Deferred income, schedule of.....	142
Land (real estate).....	101	SURPLUS:	
Public works and improvements.....	102	Principal account surplus.....	145
Equipment	106	Sinking Fund reserves.....	145
Public works and improvements (classified) ..	108	Appropriated surplus	146
Equipment (classified)	113	Unappropriated surplus	147
Public Works Bond Fund.....	117	ALLOTMENTS, APPROPRIATIONS, RESTORATIONS, REVER-	
Deferred Assets	117	SIONS, AND TRANSFERS BETWEEN APPROPRIATION	
Philippine Railway Company.....	123	ACCOUNTS:	
Manila Railroad Company.....	125	Summary	151
CURRENT ASSETS:		Bureaus and offices (Schedule No. 1).....	151
Appropriated revenue assets—		Self-sustaining bureaus and funds (Schedule	
Summary	131	No. 2)	152
Bureaus and offices (Schedule No. 1).....	132	Miscellaneous (Schedule No. 3).....	152
Operation accounts (Schedule No. 2).....	132	Fixed charges (Schedule No. 4).....	152
Miscellaneous accounts (Schedule No. 3).....	133	Aid to provinces (Schedule No. 5).....	153
Insular aid to provinces and cities (Schedule		Public works and improvements (Schedule No. 6)	153
No. 4).....	134	MISCELLANEOUS STATISTICAL INFORMATION:	
Public Works from revenue (Schedule No. 5)	134	Customs revenue by ports.....	157
Miscellaneous Trust Funds (Schedule No. 6)	136	Table of population by provinces and the assessed	
City of Manila Funds (Schedule No. 7).....	137	value of real property.....	158
Public Works Bond Fund (Schedule No. 8) ..	138	Investments	159
Unappropriated Revenue Assets.....	131		

THE CITY OF MANILA.

	Page.	OPERATION STATEMENTS—Continued.	
GENERAL BALANCE SHEET	163	Special funds—	
GAIN AND LOSS STATEMENT	167	Sewer and Waterworks Fund.....	185
RECEIPTS AND EXPENDITURES:		Luneta Extension Loan Fund.....	185
Receipts, summary of.....	171	Manila Loan Fund.....	186
Expenditures—		Calle Anloague Loan Fund.....	186
Summary	171	ASSETS:	
From appropriated revenue.....	171	Fixed assets—	
From special funds—		Land (real estate).....	189
Sewer and Waterworks Fund.....	172	Public works and improvements (classified) ..	189
Manila Loan Fund.....	172	Equipment (classified)	191
Calle Anloague Loan Fund.....	172	Public works and improvements.....	192
OPERATION STATEMENTS:		Equipment	191
Departments—		Current assets—	
Municipal Board	175	Appropriated Revenue Funds.....	193
Department of assessments and collections....	176	Unappropriated Revenue Funds.....	193
Department of sanitation and transportation	176	LIABILITIES:	
Fire department	177	Bonded debt	197
Law department	178	Loans payable	197
Police department	179	Accounts payable	197
Department of city schools.....	180	SURPLUS:	
Department of engineering and public works	181	Principal account surplus.....	201
Department of sewer and waterworks.....	182	Sinking Fund reserve.....	201
Insurance Fund, Act 1706.....	183	Appropriated surplus	201
Stores and Supplies Fund.....	184	Unappropriated surplus	202
Sewer and Waterworks Bond Sinking Fund.....	184	Schedule of appropriations and reversions...	202

THE CITY OF BAGUIO.

GENERAL BALANCE SHEET	205
STATEMENT OF RECEIPTS AND EXPENDITURES, FISCAL YEAR ENDED DECEMBER 31, 1913	206
SCHEDULE OF SPECIAL AND TRUST FUNDS	208

PROVINCIAL GOVERNMENTS.

GENERAL BALANCE SHEET	211
SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURES OF ALL PROVINCES, FISCAL YEAR ENDED DECEMBER 31, 1913.	212

MUNICIPAL GOVERNMENTS.

	Page.
SUMMARY STATEMENT OF RECEIPTS AND EXPENDITURES OF ALL MUNICIPALITIES FOR THE FISCAL YEAR ENDED DECEMBER 31, 1913.....	217

APPENDIX.

SUMMARY OF BALANCES OF ACCOUNTS:	Page.	SUMMARY OF BALANCES OF ACCOUNTS—Continued.	
Debit accounts, summary of.....	221	Credit accounts, summary of—Continued.	
Credit accounts, summary of.....	221	Schedules supporting above—Continued.	
Schedules supporting above—		Appropriations accounts—Continued.	
Appropriations accounts—		Sundry revenue accounts (Schedule	
Bureaus and offices (Schedule No.		No. 7).....	226
1)	222	Sinking Fund accounts (Schedule	
Self-sustaining bureaus and funds		No. 8).....	226
(Schedule No. 2).....	222	Miscellaneous Trust Funds (Schedule	
Miscellaneous (Schedule No. 3).....	223	No. 9).....	227
Fixed charges (Schedule No. 4).....	224	Sundry Special and Trust Funds	
Aid to provinces (Schedule No. 5).....	224	(Schedule No. 10).....	227
Public works and improvements		City of Manila Funds (Schedule	
(Schedule No. 6).....	224	No. 11).....	228

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS—PART I.

MANILA, P. I., May 20, 1914.

GENTLEMEN: Complying with the requirements of existing law, I have the honor to submit herewith a report of the financial affairs of the Government of the Philippine Islands and its political subdivisions for the six months ended December 31, 1913, arranged in five sections, namely:

- I. Insular Government.
- II. City of Manila.
- III. City of Baguio.
- IV. Provincial Governments.
- V. Municipal Governments.

The period covered by this report is in accordance with the provisions of Act No. 2305, enacted December 19, 1913, whereby the fiscal year for all branches of the Government is made coincident with the calendar year.

All money values throughout this report, unless expressly stated otherwise, are in Philippine currency. One peso (₱1) Philippine currency is equivalent to fifty cents (\$0.50) United States currency.

In the arrangement of this report, the result of the fiscal activities of the Government are presented in the general balance sheet and the general gain and loss statement. The supporting schedules and statements which thereafter follow show in detail the items and transactions upon which the general balance sheet and the general gain and loss statement are compiled. In addition to the supporting schedules and statements there is also presented certain miscellaneous statistical information of general interest.

In connection with the assets shown in the general balance sheet, it should be stated that the item showing the value of land owned by the Government includes only the friar lands estates and such land as has been purchased subsequent to the fiscal year 1907. With the view of bringing into account all the real property of the Government, a committee has been appointed to inventory and appraise same, and the necessary book entries will be made upon receipt of the report of said committee. Equipment is carried at cost, a perpetual inventory thereof being maintained in the several Bureaus subject to physical verification by the inventory division of the Bureau of Audits. Depreciation of equipment has not heretofore been taken into account, and the depreciation item shown in this report pertains to Bureau of Public Works equipment only. Future reports, however, will be made to show the total depreciation pertaining to all plant and equipment. The item of deferred assets represents the amount of interest guaranteed and paid by the Government on the bonded debt of the railway companies. Under the provisions of existing law, realization on this account must be deferred until such time as the earnings of the companies will enable them to reimburse the Government.

The surplus or "net worth" of the Government is grouped under five heads: (1) Principal account surplus, (2) Sinking Fund reserves, (3) appropriated surplus, (4) appropriated but unreleased surplus, and (5) unappropriated surplus, the sum total of the last three representing the net working surplus. Under the existing system of taxation, the net working surplus is the chief recourse of the Government during periods of revenue depression. For purposes of comparison the following statement is presented showing the condition of the net working surplus of the Insular Government at the close of each fiscal period subsequent to 1907:

June 30—	
1908	₱17,499,894.97
1909	17,911,511.64
1910	18,929,128.72
1911	16,478,625.86
1912	16,686,481.39
1913	14,230,220.23
December 31, 1913.....	9,965,989.80

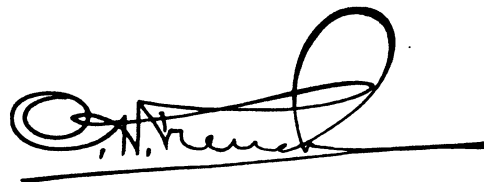
From the foregoing it is apparent that since June 30, 1910, the net working surplus of the Insular Government has been reduced from ₱18,929,128.72 to ₱9,965,989.80—a difference of ₱8,963,138.92.

In this connection the following statement of revenue income and expenditures and of bond fund expenditures is pertinent:

	Fiscal year.			Six months, July 1 to Dec. 31, 1913.	Total.
	1911.	1912.	1913.		
REVENUE RECEIPTS.....	25,234,866.86	31,131,618.91	26,979,400.64	11,567,878.28	94,913,764.69
SUPPLIES BROUGHT INTO ACCOUNT.....	67,992.82		54,740.20	4,084.77	126,817.79
<i>Total revenue receipts and supplies brought into account.....</i>	<u>25,302,859.68</u>	<u>31,131,618.91</u>	<u>27,034,140.84</u>	<u>11,571,963.05</u>	<u>95,040,582.48</u>
REVENUE EXPENDITURES:					
Outlays for public improvements.....	5,363,626.15	5,843,796.55	5,363,990.86	1,895,904.94	18,467,318.50
All other.....	22,389,736.39	25,079,066.83	24,126,411.14	13,940,288.54	85,536,402.90
<i>Total revenue expenditures.....</i>	<u>27,753,362.54</u>	<u>30,923,763.38</u>	<u>29,490,402.00</u>	<u>15,836,193.48</u>	<u>104,003,721.40</u>
EXCESS OF EXPENDITURES OVER INCOME—DEPLETION OF WORKING SURPLUS.....	<u>2,450,502.86</u>	<u>(207,855.53)</u>	<u>2,456,261.16</u>	<u>4,264,230.43</u>	<u>8,963,138.92</u>
BOND FUND EXPENDITURES:					
Public Works and Permanent Improvements.....	517,494.03	421,928.95	117,680.54	11,285.76	1,068,389.28

Considering the fact that expenditures from bond funds for public works and permanent improvements during the fiscal years 1908, 1909, and 1910 amounted to ₱4,292,562.35, as against ₱1,057,103.52 for the fiscal years 1911, 1912, and 1913, and that expenditures for the same purpose from revenue funds were only ₱7,604,245.12 for the fiscal years 1908, 1909, and 1910, as against ₱16,571,413.56 for the fiscal years 1911, 1912, and 1913, it is apparent that the present depleted condition of the working surplus is in a large measure due to the increased demand for public works from revenue following the exhaustion of the Public Works Bond Fund. The immediate cause of the decrease during the six months covered by this report is due to depression of revenue without a corresponding decrease in current expense.

Respectfully submitted.



Insular Auditor.

The SECRETARY OF WAR.
The GOVERNOR-GENERAL OF PHILIPPINE ISLANDS.
The MEMBERS OF THE PHILIPPINE LEGISLATURE.

THE INSULAR GOVERNMENT.

GENERAL BALANCE SHEET.

THE GOVERNMENT OF
GENERAL BALANCE SHEET DECEMBER 31, 1913,

June 30, 1913.	Refer- ence page.	Dec. 31, 1913.
ASSETS.		
14,401,335.43	101 FIXED ASSETS:	
	LAND (real estate) ^a	14,944,963.15
	PUBLIC WORKS AND IMPROVEMENTS—	
10,082,998.02	Buildings and structures	10,696,746.72
2,117,763.59	Schoolhouses	2,218,820.64
7,549,460.10	Roads and bridges	3,069,339.82
8,822,429.69	Docks, harbor, and river improvements	8,452,390.57
3,837,344.09	Waterworks and irrigation works	4,048,774.97
1,597,643.10	Telegraph and telephone lines	1,608,687.24
163,318.33	Parks and monuments	163,444.80
83,670,956.92	EQUIPMENT—	30,258,204.76
	Vessels and launches	3,999,674.67
3,770,563.62	Land transportation	1,527,908.65
1,506,640.02	Ordnance	644,993.14
617,235.02	Stationary machinery	2,543,556.42
2,555,685.53	Portable machinery and implements	1,010,022.74
1,057,400.38	Furniture and fixtures	4,018,550.99
3,919,438.16	School books and class equipment	1,092,649.99
1,171,842.46	Miscellaneous equipment	1,115,196.72
1,082,536.08	Total	15,952,553.32
15,681,341.27	Less depreciation	611,775.72
63,753,633.62		15,340,777.60
161,877.59	117 PUBLIC WORKS BOND FUND:	60,543,945.51
	Unexpended proceeds—Cash	203,210.18
	SPECIAL AND TRUST FUND ASSETS:	
	Cash.	
148.56	89 Miscellaneous	1,320,306.45
2,807,728.72	131 Sundry Special Funds	2,823,035.74
6,023,211.45	93 Gold Standard Fund	10,443,648.46
	94 Depository Funds in Treasury	11,082,535.24
	94 Silver Certificate Redemption Fund	30,045,570.00
24,007,479.03	163 City of Manila Funds	^b (365,779.41)
	94 Warrants Payable Fund	3,236,128.71
93,220,653.56	Total	58,685,445.19
32,838,567.76	97 SINKING FUND ASSETS:	36,152,409.95
	FRIAR LANDS BOND SINKING FUND—	
2,495,249.69	Derived from Friar Lands Fund	2,672,360.35
1,324,916.86	Derived from earnings, etc	637,465.14
3,820,166.55	Total	637,465.14
1,529,528.36	PUBLIC WORKS BOND SINKING FUND	158,233.95
5,801,886.40	Total	795,699.09
5,349,694.91		5,357,989.48
2,806,516.79	DEFERRED ASSETS:	
2,840,128.24	123 DUE FROM PHILIPPINE RAILWAY Co.	3,115,307.61
33,611.45	126 DUE FROM MANILA RAILROAD Co	33,867.01
	131 CURRENT REVENUE FUND ASSETS:	3,149,174.62
	APPROPRIATED—	
3,547,372.50	Investments	4,106,992.50
5,222,952.39	Supplies	5,575,521.88
2,920,611.60	Accounts receivable	2,429,783.16
132,823.65	Prepayments	323,895.73
4,555,363.51	Cash	2,687,613.89
16,379,123.65		15,123,807.16
148,053.61	131 APPROPRIATED BUT UNRELEASED—	
	Cash	210,000.00
1,652,980.56	131 UNAPPROPRIATED—	
18,180,157.82	Cash	501,907.17
183,958,337.23	Total assets	15,835,714.33
		180,623,588.35

^a Exclusive value of public domain.

^b Cash deficit.

THE PHILIPPINE ISLANDS.

COMPARED WITH JUNE 30, 1913.

June 30, 1913.	Refer- ence page.	Dec. 31, 1913.
LIABILITIES.		
141 BONDED DEBT:		
14,000,000.00	FRIAR LANDS 4 PER CENT GOLD BONDS—	
	Due Feb. 1, 1934	14,000,000.00
	PUBLIC WORKS 4 PER CENT GOLD BONDS—	
5,000,000.00	Due Mar. 1, 1935	5,000,000.00
2,000,000.00	Due Feb. 1, 1936	2,000,000.00
3,000,000.00	Due Aug. 1, 1939	3,000,000.00
24,000,000.00		10,000,000.00
		24,000,000.00
93,220,653.56	141 SPECIAL AND TRUST FUND LIABILITY:	
	See contra	94,737,855.14
142 CURRENT REVENUE FUND LIABILITIES:		
APPROPRIATED—		
3,941,098.09	Accounts payable	5,826,977.87
8,839.50	Deferred income	37,038.33
3,949,937.59	UNAPPROPRIATED—	
	Accounts payable (franchise taxes)	5,864,015.70
		5,708.83
		5,869,724.53
121,170,591.15	Total liabilities	124,607,579.67
SURPLUS.		
145 PRINCIPAL ACCOUNT SURPLUS REPRESENTED BY:		
63,753,633.62	Fixed assets (see contra)	60,543,945.51
161,877.59	Public Works Bond Fund	208,210.18
	Friar Lands Bond Sinking Fund—Derived from	
2,495,249.69	Friar Lands Bond Fund (see contra)	2,672,360.35
2,840,128.24	Deferred assets (see contra)	3,149,174.62
	Total	66,568,690.66
69,250,889.14	Deduct bonded debt (see above)	24,000,000.00
45,250,889.14		42,568,690.66
145 SURPLUS RESERVED FOR SINKING FUNDS:		
	FRIAR LANDS BOND SINKING FUND—derived	
1,671,722.99	from premiums, earnings, etc	1,754,625.84
1,634,913.72	PUBLIC WORKS BOND SINKING FUND	1,726,702.38
3,306,636.71		3,481,328.22
AVAILABLE REVENUE SURPLUS:		
146 APPROPRIATED—		
	Current revenue assets (see contra)	15,123,807.16
16,379,123.65	Deduct liabilities (see contra)	5,864,015.70
3,949,937.59		9,259,791.46
12,429,186.06	146 APPROPRIATED BUT UNRELEASED	210,000.00
148,053.61	147 UNAPPROPRIATED—	
	Assets (see contra)	501,907.17
	Deduct liabilities (see above)	5,708.83
1,652,980.56		496,198.34
	Total available revenue surplus	9,965,989.80
14,230,220.23	Total surplus	56,016,008.68
62,787,746.08	Total liabilities and surplus	180,623,588.35
183,958,337.23		

THE INSULAR GOVERNMENT.

GAIN AND LOSS STATEMENT.

INCOME AND EXPENSE AND GAIN AND LOSS STATEMENT.

Summary statement showing for the six months ended December 31, 1913, in comparison with one-half of the fiscal year ended June 30, 1913, total revenues accrued; total expenses incurred on account of cost of administration, operation, and maintenance; excess of revenues over expenses being the gain from ordinary operations of the Insular Government; and other transactions affecting increases and decreases in the surplus funds of the Insular Government.

Reference page.		Six months ended Dec. 31, 1913.	One-half fiscal year ended June 30, 1913.	Increase (+) or decrease (-).
19	Income and expenses:			
19	INCOME—			
	Revenue from taxation—			
20	Customs revenue.....	6,333,509.09	7,774,944.74	-1,441,435.65
20	Internal revenue—Insular.....	4,305,325.60	4,741,697.37	-436,371.77
19	Internal revenue—United States.....	175,656.53	302,534.10	-126,877.57
19	Franchise taxes.....	67,769.86	59,818.83	+7,951.03
	Total revenue from taxation.....	10,882,261.08	12,878,995.04	-1,996,733.96
	Other revenue—			
93	Gold Standard Fund surplus.....	570,154.36	444,769.02	+125,385.34
21	Miscellaneous.....	115,462.84	165,936.26	-50,473.42
	Total other revenue.....	685,617.20	610,705.28	+74,911.92
	Total revenue income.....	11,567,878.28	13,489,700.32	-1,921,822.04
19	EXPENSES—			
22	Bureaus and offices—			
	Expenses of administration, maintenance, and operation.....	10,626,358.50	9,076,722.05	+1,549,636.45
	Contribution to Provinces and Municipalities.....	401,862.92	63,783.41	+338,079.51
	Total.....	11,028,221.42	9,140,505.46	+1,887,715.96
22	Add net expenses of self-sustaining bureaus and funds (one-half fiscal year 1913, deduct net earnings).....	139,386.10	69,536.46	+208,922.56
	Net expenses of bureaus and offices.....	11,167,607.52	9,070,969.00	+2,096,638.52
23	Miscellaneous expenses—			
	Sundry expenses of administration.....	424,060.44	292,033.84	+132,026.60
	Calamity relief to provinces and municipalities.....		191,067.35	-191,067.35
	Total.....	424,060.44	483,091.19	-59,030.75
23	Public works and improvements—			
	Expenses of maintenance, repairs, etc.....	361,178.28	260,733.05	+100,445.23
	Contribution to provinces and municipalities for public works.....	952,263.12	1,201,078.55	-248,815.43
	Total.....	1,313,441.40	1,461,811.60	-148,370.20
25	Aid to provinces and municipalities (direct appropriation).....	829,922.71	842,436.72	-12,514.01
25	Fixed charges—			
	Interest on Government's Bonded Debt.....	395,270.26	243,518.99	+151,751.27
	Exchange charges on Interest on railway bonds.....	4,617.68	4,200.08	+417.60
	Total.....	399,887.94	247,719.07	+152,168.87
19	Total expenses.....	14,134,920.01	12,106,027.58	+2,028,892.43
	EXCESS OF ORDINARY EXPENSES OVER ORDINARY INCOME (one-half fiscal year 1913, excess income over expenses).....	2,567,041.73	1,383,672.74	+3,950,714.47
19	EARNINGS OF SINKING FUNDS.....	116,491.51	106,071.76	+10,419.75
	Net expenses for the period (one-half fiscal year 1913, net income).....	2,450,550.22	1,489,744.50	+3,940,294.72
	Other transactions affecting increases and decreases:			
101	ASSETS BROUGHT INTO ACCOUNT AND INVENTORY ADJUSTMENTS—			
	Land (real estate).....	657,987.53	131,026.96	+526,960.57
	Public works and improvements.....		462,173.05	-462,173.05
146	Equipment.....	124,438.29	85,293.81	+39,144.48
	Supplies.....	4,084.77	27,370.10	-23,285.33
	Total.....	786,510.59	705,863.92	+80,646.67
101	ASSETS DROPPED FROM ACCOUNT AND INVENTORY ADJUSTMENTS—			
106	Public works and improvements.....	4,495,922.05		+4,495,922.05
	Equipment of Bureau of Public Works written down on account of depreciation.....	611,775.72		+611,775.72
	Total.....	5,107,697.77		+5,107,697.77
	NET DECREASE ON ACCOUNT OF TRANSACTIONS OTHER THAN OPERATION (one-half of fiscal year 1913, net increase).....	4,321,187.18	705,863.92	+5,027,051.10
	DECREASE IN THE SURPLUS FUNDS DURING THE FISCAL PERIOD (one-half of fiscal year 1913, net increase).....	6,771,737.40	2,195,608.42	+8,967,345.82
	SURPLUS AT BEGINNING OF FISCAL PERIOD (Balance Sheet, page 11).....	62,787,746.08		
	SURPLUS AT CLOSE OF FISCAL PERIOD (Balance Sheet, page 11).....	56,016,008.68	62,787,746.08	-6,771,737.40
	THE TOTAL DECREASE OF \$6,771,737.40 AFFECTS THE FIVE DIVISIONS OF THE SURPLUS AS FOLLOWS (see Balance Sheet, page 11):			
145	Principal account surplus.....	42,568,690.66	45,250,889.14	-2,682,198.48
145	Sinking fund reserves.....	3,481,328.22	3,306,636.71	+174,691.51
146	Available revenue surplus—			
146	Appropriated.....	9,259,791.46	12,429,186.06	-3,169,394.60
147	Appropriated but unreleased.....	210,000.00	148,058.61	+61,941.39
	Unappropriated.....	496,198.34	1,652,980.56	-1,156,782.22
	Total available revenue surplus.....	9,965,989.80	14,230,225.23	-4,264,235.43
	Total surplus (see Balance Sheet, page 11).....	56,016,008.68	62,787,746.08	-6,771,737.40

THE INSULAR GOVERNMENT.

RECEIPTS AND EXPENDITURES.

SUMMARY OF INCOME AND EXPENDITURES FOR THE SIX MONTHS ENDED DECEMBER 31, 1913, COMPARED WITH ONE-HALF FISCAL YEAR 1913.

I. INCOME.

Reference page.	SUMMARY.	Six months ended Dec. 31, 1913.	One-half fiscal year 1913.	Increase (+) or decrease (-).
Revenue Accruing to the General Fund:				
REVENUE FROM TAXATION—				
20	Customs revenue (Schedule No. 1).....	6,333,509.09	7,774,944.74	—1,441,435.65
Internal revenue—				
20	Insular (Schedule No. 2).....	4,305,325.60	4,741,697.37	— 436,371.77
	United States internal revenue.....	175,656.53	302,534.10	— 126,877.57
	<i>Total internal revenue.....</i>	<i>4,480,982.13</i>	<i>5,044,231.47</i>	<i>— 563,249.34</i>
	Franchise taxes.....	67,769.86	59,818.83	+ 7,951.03
	<i>Total revenue from taxation.....</i>	<i>10,882,261.08</i>	<i>12,878,995.04</i>	<i>—1,996,733.96</i>
OTHER REVENUE—				
93	Gold Standard Fund surplus.....	570,154.36	444,769.02	+ 125,385.34
21	Miscellaneous (Schedule No. 3).....	115,462.84	165,936.26	— 50,473.42
	<i>Total revenue accruing to the General Fund.....</i>	<i>11,567,878.28</i>	<i>13,489,700.32</i>	<i>—1,921,822.04</i>
Income Accruing to the Sinking Funds:				
97	Friar Lands Bond Sinking Fund.....	82,902.85	74,397.66	+ 8,505.19
97	Public Works Bond Sinking Fund.....	33,588.66	31,674.10	+ 1,914.56
	<i>Total income accruing to sinking funds.....</i>	<i>116,491.51</i>	<i>106,071.76</i>	<i>+ 10,419.75</i>
	<i>Summary total of income.....</i>	<i>11,684,369.79</i>	<i>13,595,772.08</i>	<i>—1,911,402.29</i>

II. EXPENDITURES.

EXPENSES AND OUTLAYS.

SUMMARY OF SCHEDULES.		Operation expenses and income.			Outlays—Capital expenditures.		
		Expenses of operation.	Income from operation.	Net expense of operation.	Lands (real estate).	Public improve- ments.	Equipment.
Expenditures from Appropriated Revenue Fund:							
21	Bureaus and offices (Schedule No. 1).....	15,216,568.41	4,188,346.99	11,028,221.42	61,750.85	117,543.26	96,393.10
22	Capital operation accounts (Schedule No. 2).....	5,321,035.92	5,181,649.82	139,386.10	.....	10,663.19	(200,269.00)
	<i>Subtotal.....</i>	<i>20,537,604.33</i>	<i>9,369,996.81</i>	<i>11,167,607.52</i>	<i>61,750.85</i>	<i>128,206.45</i>	<i>(103,875.90)</i>
23	Miscellaneous expenses (Schedule No. 3).....	459,838.13	35,777.69	424,060.44	.....	35.86	30,266.69
23	Public improvements (Schedule No. 4).....	1,375,854.52	62,413.12	1,313,441.40	1,000.00	943,641.82	273,001.32
25	Aid to provinces and cities (Schedule No. 5).....	829,922.71	.....	829,922.71	.....	.....	.....
25	Fixed charges (Schedule No. 6).....	488,217.68	88,329.74	399,887.94	.....	.....	.....
	<i>Total expenditures from appropriated revenue funds.....</i>	<i>23,691,437.37</i>	<i>9,556,517.36</i>	<i>14,134,920.01</i>	<i>62,750.85</i>	<i>1,071,884.13</i>	<i>199,392.11</i>
Expenditures from Public Works Bond Fund:							
25	Schedule No. 7.....	.....	.....	.....	.....	11,285.76	(52,618.35)
	<i>Summary total of all expenditures.....</i>	<i>23,691,437.37</i>	<i>9,556,517.36</i>	<i>14,134,920.01</i>	<i>62,750.85</i>	<i>1,083,169.89</i>	<i>146,773.76</i>

SUMMARY OF SCHEDULES.		Allotment to Sinking Fund.	Interest on railroad bonds.	Total net expend- itures, six months ended Dec. 31, 1913.	Total net expend- itures, one-half fiscal year 1913.	Increase (+) or decrease (-).
Expenditures from Appropriated Revenue Funds:						
21	Bureaus and offices (Schedule No. 1).....	.....	.....	11,303,908.63	9,397,402.38	+1,906,506.25
22	Capital operation accounts (Schedule No. 2).....	.....	.....	(50,219.71)	179,136.45	— 229,356.16
	<i>Subtotal.....</i>	.....	.....	<i>11,253,688.92</i>	<i>9,576,538.83</i>	<i>+1,677,150.09</i>
23	Miscellaneous expenses (Schedule No. 3).....	.....	.....	454,362.99	487,015.73	— 32,652.74
23	Public improvements (Schedule No. 4).....	.....	.....	2,531,084.54	3,184,835.79	— 653,751.25
25	Aid to provinces and cities (Schedule No. 5).....	.....	.....	829,922.71	842,436.72	— 12,514.01
25	Fixed charges (Schedule No. 6).....	58,200.00	309,046.38	767,134.32	654,373.93	+ 112,760.39
	<i>Total expenditures from appropriated revenue funds.....</i>	<i>58,200.00</i>	<i>309,046.38</i>	<i>15,836,193.48</i>	<i>14,745,201.00</i>	<i>+1,090,992.48</i>
Expenditure from Public Works Bond Fund:						
25	Schedule No. 7.....	.....	.....	(41,332.59)	58,840.27	— 100,172.86
	<i>Summary total of all expenditures.....</i>	<i>58,200.00</i>	<i>309,046.38</i>	<i>15,794,860.89</i>	<i>14,804,041.27</i>	<i>+ 990,819.62</i>

INCOME—REVENUE FROM TAXATION.

Schedule No. 1.—CUSTOMS REVENUE.

Items.	Collections six months ended Dec. 31, 1913.	Refund six months ended Dec. 31, 1913.	Net revenue six months ended Dec. 31, 1913.	Net revenue one-half fiscal year 1913.	Increase (+) or decrease (—).
Import Duties:					
Manila.....	4,716,968.81	110,458.74	4,606,510.07	4,928,641.27	— 322,131.20
Iloilo.....	354,930.10	248.60	354,681.50	539,172.06	— 184,490.56
Cebu.....	403,351.44	1,304.22	402,047.22	661,214.19	— 259,166.97
Minor ports.....	3,647.50		3,647.50	4,373.89	— 726.39
<i>Total import duties</i>	<u>5,478,897.85</u>	<u>112,011.56</u>	<u>5,366,886.29</u>	<u>6,133,401.41</u>	<u>— 766,515.12</u>
Export Duties:					
Manila.....	405,014.76	4,351.04	400,663.72	875,948.20	— 475,284.48
Iloilo.....	26,510.30	2,744.52	23,765.78	43,406.10	— 24,640.32
Cebu.....	33,286.78	105.18	33,181.60	79,620.30	— 46,438.70
Minor ports.....				.32	— .32
<i>Total export duties</i>	<u>464,811.84</u>	<u>7,200.74</u>	<u>457,611.10</u>	<u>1,003,974.92</u>	<u>— 546,363.32</u>
Wharfage:					
Manila.....	244,832.18	801.52	244,030.66	290,783.66	— 46,753.00
Iloilo.....	108,488.54		108,488.54	161,687.34	— 53,198.80
Cebu.....	37,410.98		37,410.98	52,550.81	— 15,139.83
Minor ports.....	211.86		211.86	220.79	— 8.93
<i>Total wharfage</i>	<u>390,943.56</u>	<u>801.52</u>	<u>390,142.04</u>	<u>505,242.60</u>	<u>— 115,100.56</u>
Licenses:					
Manila.....	46,269.48		46,269.48	45,824.08	+ 445.40
Iloilo.....	2,260.88		2,260.88	4,144.45	— 1,883.57
Cebu.....	848.90		848.90	1,561.77	— 712.87
<i>Total licenses</i>	<u>49,379.26</u>		<u>49,379.26</u>	<u>51,530.30</u>	<u>— 2,151.04</u>
Stamps:					
Manila.....	27,064.00		27,064.00	26,137.60	+ 926.40
Iloilo.....	4,309.00		4,309.00	4,445.00	— 136.00
Cebu.....	3,503.40		3,503.40	3,839.60	— 336.20
Minor ports.....	134.00		134.00	97.50	+ 36.50
<i>Total stamps</i>	<u>35,010.40</u>		<u>35,010.40</u>	<u>34,519.70</u>	<u>+ 490.70</u>
Immigration Fees:					
Manila.....	34,120.00	1,984.00	32,136.00	41,440.00	— 9,304.00
Iloilo.....	1,392.00	16.00	1,376.00	2,424.00	— 1,048.00
Cebu.....	880.00		880.00	1,172.00	— 292.00
Minor ports.....	88.00		88.00	56.00	+ 32.00
<i>Total immigration fees</i>	<u>36,480.00</u>	<u>2,000.00</u>	<u>34,480.00</u>	<u>45,092.00</u>	<u>— 10,612.00</u>
CUSTOMS DUTIES COLLECTED IN THE UNITED STATES					
					1,183.81 — 1,183.81
UNCLAIMED REFUNDABLE EXPORT DUTIES					
<i>Total customs revenue</i>	<u>6,456,522.91</u>	<u>122,013.82</u>	<u>6,333,509.09</u>	<u>7,774,944.74</u>	<u>—1,441,435.65</u>

Schedule No. 2.—INSULAR INTERNAL REVENUE.

Provinces.	Six months ended Dec. 31, 1913.	One-half fiscal year 1913.	Increase (+) or decrease (—).
City of Manila.....	4,584,825.11	5,026,470.30	— 441,645.19
Provinces—			
Agusan.....	6,310.02	8,025.12	— 1,715.10
Albay.....	120,847.07	176,794.07	— 55,947.00
Ambos Camarines.....	105,768.06	151,438.95	— 45,670.89
Antique.....	9,181.89	34,998.06	— 25,816.17
Bataan.....	15,573.16	29,808.55	— 14,235.39
Batangas.....	30,549.28	103,522.07	— 72,972.79
Bohol.....	27,775.91	95,403.32	— 67,627.41
Bulacan.....	107,120.30	178,211.64	— 71,091.34
Batanes.....	566.18	360.61	+ 205.57
Cagayan.....	36,372.57	78,288.42	— 41,915.85
Capiz.....	49,951.89	103,808.88	— 53,856.49
Cavite.....	21,431.45	56,035.07	— 34,603.62
Cebu.....	147,262.92	346,159.38	— 198,896.46
Ilocos Norte.....	10,137.52	52,806.52	— 42,669.00
Ilocos Sur.....	47,684.18	108,901.86	— 61,217.68
Iloilo.....	115,472.52	223,536.89	— 108,064.37
Isabela.....	37,942.18	43,819.13	— 5,876.95
Laguna.....	91,823.27	131,329.67	— 39,506.40
La Union.....	11,943.80	44,302.46	— 32,358.66
Leyte.....	136,592.83	237,843.09	— 101,250.26
Mindoro.....	8,762.40	10,167.02	— 1,404.62

Income—Revenue from Taxation—Continued.
SCHEDULE No. 2.—Insular Internal Revenue—Continued.

Provinces.	Six months ended Dec. 31, 1913.	One-half fiscal year 1913.	Increase (+) or decrease (—).
Provinces—Continued.			
Misamis.....	76,743.68	66,123.47	+ 10,615.21
Moro.....	97,403.28	123,498.64	— 26,095.36
Mountain Province.....	9,987.51	23,680.95	— 13,693.44
Nueva Ecija.....	19,807.29	70,831.63	— 51,024.34
Nueva Vizcaya.....	1,628.39	4,728.48	— 3,100.09
Occidental Negros.....	86,585.82	102,624.07	— 16,038.25
Oriental Negros.....	30,915.88	79,185.67	— 48,269.79
Palawan.....	5,622.98	4,210.38	+ 1,412.60
Pampanga.....	92,940.31	164,715.19	— 71,774.88
Pangasinan.....	131,901.90	209,460.40	— 77,558.50
Rizal.....	82,452.34	96,308.31	— 13,855.97
Samar.....	71,942.59	175,734.86	— 103,792.27
Sorsogon.....	75,417.61	115,147.83	— 39,730.22
Surigao.....	37,053.38	45,291.98	— 8,238.60
Tarlac.....	25,198.21	57,874.31	— 32,676.10
Tayabas.....	107,785.52	164,209.70	— 56,424.18
Zambales.....	15,167.23	33,046.04	— 17,878.81
<i>Total gross collection</i>	<u>6,692,448.43</u>	<u>8,778,707.49</u>	<u>—2,086,259.06</u>
Deduct:			
Provincial and municipal apportionments, sections 1 and 2, Act 1964.....	805,081.06	2,454,968.35	—1,649,887.29
Provincial and municipal apportionments, section 3, Act 1964.....	1,582,041.77	1,582,041.77	.....
<i>Total deduction</i>	<u>2,387,122.83</u>	<u>4,037,010.12</u>	<u>—1,649,887.29</u>
<i>Net amount of insular internal revenue</i>	<u>4,305,325.60</u>	<u>4,741,697.37</u>	<u>— 436,371.77</u>

INCOME—REVENUE OTHER THAN FROM TAXATION.

Schedule No. 3.—MISCELLANEOUS REVENUE.

Items.	Six months ended Dec. 31, 1913.	One-half fiscal year 1913.	Increase (+) or decrease (—).
Rents from San Lazaro estate.....	27,396.78	26,738.65	+ 658.13
Mining fees, section 37, Act of Congress July 1, 1902.....	1,767.69	162.35	+ 1,605.34
Rents from Insular buildings.....	633.99	1,733.14	— 1,099.15
Interest on bank deposits.....	47,805.24	102,727.26	—54,922.02
Forfeitures of firearms bonds.....	500.00	650.00	— 150.00
Sales and rentals of public lands.....	34,263.19	27,254.42	+ 7,008.77
Sales of forfeited lands, Act 1791.....	3,063.62	2,743.70	+ 319.92
Miscellaneous.....	25.00	.....	+ 25.00
Escheats.....	.....	3,659.86	— 3,659.86
Sales of gas franchise, Act 2039.....	.....	.....	.....
Forfeited leave.....	(2.67)	117.16	— 119.83
Grazing license fees, Act 2176.....	.....	149.72	— 149.72
Unidentified revenue.....	10.00	.....	+ 10.00
<i>Total miscellaneous revenue</i>	<u>115,462.84</u>	<u>165,936.26</u>	<u>—50,473.42</u>

EXPENDITURES, SIX MONTHS ENDED DECEMBER 31, 1913.

Schedule No. 1.—BUREAUS AND OFFICES.

Refer- ence page.	Titles of accounts.	Operation expenses and income.			Outlays—Capital expenditures.			Net expendi- tures.
		Expenses of operation.	Income from operation.	Net cost of operation.	Lands (real estate).	Public improve- ments.	Equipment.	
Legislature:								
29	The Philippine Commission.....	59,862.80	.....	59,862.80	.....	.....	.....	59,862.80
29	The Philippine Assembly.....	262,992.24	.....	262,992.24	.....	.....	7,190.34	270,182.58
30	Secretaries to United States Commis- sioners	1,007.50	.....	1,007.50	.....	.....	.....	1,007.50
Executive:								
EXECUTIVE DEPARTMENT—								
30	The Executive	69,155.56	.....	69,155.56	.....	.....	.....	69,155.56
30	Executive Bureau	398,939.42	15,122.14	383,817.28	.....	.....	(5,740.57)	378,076.71
31	Bureau of Audits	289,157.17	.....	289,157.17	.....	.....	2,754.43	291,911.60
32	Bureau of Civil Service.....	47,067.55	209.84	46,847.71	.....	.....	(528.03)	46,819.68
DEPARTMENT OF THE INTERIOR—								
33	Bureau of Health.....	854,834.03	100,493.25	754,340.78	.....	.....	7,989.83	762,330.61
34	Bureau of Lands	634,446.00	383,809.95	250,636.05	60,000.00	.....	16,630.18	327,266.23
35	Bureau of Science.....	248,318.72	62,645.58	185,673.14	1,146.93	.....	28,863.87	215,683.94
36	Bureau of Forestry.....	112,153.03	1,063.13	111,084.90	.....	550.00	4,715.85	116,350.75
37	Bureau of Quarantine Service.....	71,897.12	1,832.56	70,064.56	.....	.....	(16,070.70)	58,993.86
38	Weather Bureau	106,358.72	182.07	106,176.65	.....	996.67	1,560.04	108,733.36

Expenditures, Six Months ended December 31, 1913—Continued.

SCHEDULE NO. 1. —Bureaus and Offices—Continued.

Reference page.	Titles of accounts.	Operation expenses and income.			Outlays—Capital expenditures.			Net expenditures.
		Expenses of operation.	Income from operation.	Net cost of operation.	Lands (real estate).	Public improvements.	Equipment.	
Executive—Continued.								
DEPARTMENT OF COMMERCE AND POLICE—								
39	Bureau of Constabulary.....	1,964,068.66	14,973.11	1,949,095.55	.....	(50.00)	100,882.17	2,049,927.72
41	Bureau of Public Works.....	2,156,833.69	2,064,606.33	92,227.36	(896.08)	24,288.58	30,255.97	145,875.88
Bureau of Navigation—								
42	Navigation division.....	647,820.78	192,532.62	455,288.16	.....	.....	24,747.59	480,035.75
43	Lighthouse division.....	123,380.98	5.00	123,375.98	.....	.....	14,138.47	137,514.45
44	Port Works division.....	156,088.23	2,075.00	154,013.23	.....	41,141.46	988.07	196,137.76
45	Bureau of Posts.....	1,005,403.29	747,746.95	257,656.34	.....	10,639.38	4,251.27	272,546.99
47	Bureau of Coast and Geodetic Survey.....	115,108.21	226.29	114,881.92	.....	.....	107.90	114,989.82
48	Bureau of Labor.....	28,052.41	.....	28,052.41	.....	.....	3,551.19	31,603.60
48	The Consulting Architect.....	6,000.00	.....	6,000.00	.....	.....	.....	6,000.00
49	The Supervising Railway Expert.....	30,356.85	13,875.65	16,481.20	.....	.....	25.42	16,506.62
48	The Board of Rate Regulation.....	2,335.50	.....	2,335.50	.....	.....	12.46	2,347.96
DEPARTMENT OF FINANCE AND JUSTICE—								
50	Bureau of Justice.....	98,120.17	.....	98,120.17	.....	.....	1,628.95	99,749.12
50	Bureau of Customs.....	551,350.85	86,493.83	464,857.02	.....	1,813.12	9,441.07	476,111.21
52	Bureau of Internal Revenue.....	368,546.76	52,863.20	315,683.56	.....	.....	(13,294.22)	302,389.34
53	Bureau of the Treasury.....	92,482.91	791.00	91,691.91	.....	30,094.05	492.61	122,278.57
DEPARTMENT OF PUBLIC INSTRUCTION—								
53	Bureau of Agriculture.....	537,897.81	32,666.31	505,231.50	.....	.....	19,509.36	524,740.86
55	Bureau of Education.....	2,571,996.20	42,825.11	2,529,171.09	1,500.00	266.86	(199,906.03)	2,331,031.92
56	Bureau of Prisons—Prison Division.....	376,379.77	36,046.63	340,333.14	.....	.....	91.69	340,424.88
57	The University of the Philippines.....	312,074.55	25,116.79	286,957.76	.....	7,803.14	36,419.93	331,180.88
58	The Philippine Library.....	34,345.97	1,717.85	32,628.12	.....	.....	14,316.19	46,944.31
Judicial:								
59	THE JUDICIARY—							
	Courts, including justices of the peace.....	842,978.35	308,421.80	534,556.55	.....	.....	1,298.62	535,855.17
60	Code Committee, Act 1941.....	38,766.61	.....	38,766.61	.....	.....	74.18	38,840.79
	Total.....	15,216,568.41	4,188,846.99	11,028,221.42	61,750.85	117,543.26	96,393.10	11,303,908.63

Schedule No. 2.—CAPITAL OPERATION FUNDS.

65	Commissary stores, Constabulary, Act 242.....	2,247.79	2,036.59	211.20				211.20
68	Marine railway and repair shop—Navigation, Act 1416.....	252,190.20	274,335.98	(22,145.78)			2,437.53	(19,708.25)
69	Arrastre plant—Bureau of Customs, Act 897.....	97,295.22	111,548.84	(14,253.62)		1,215.00	12,682.40	(856.22)
70	Pier Fund—Bureau of Customs.....	29,356.76	28,493.50	5,863.26		2,400.00	(92.61)	8,170.65
71	Coal Supply Fund—Bureau of Customs, Act 1361.....	115,438.33	121,563.30	(6,124.97)		4,591.43	(1,315.34)	(2,848.88)
73	Opium Fund—Bureau of Internal Revenue, Acts 1761, 1910.....	47,193.24	42,852.65	4,340.59				4,340.59
74	Fidelity Bond Premium Fund, Bureau of the Treasury, Act 1739.....	21,854.08	31,693.46	(9,839.38)				(9,839.38)
76	Forage Supply Fund—Bureau of Agriculture, Act 1954.....	34,875.29	33,884.84	990.45				990.45
77	Cattle Quarantine Station Fund—Bureau of Agriculture, Act 1954.....	2,748.05	335.96	2,412.09			53.22	2,465.31
66	Automobile service, Mountain Province, Acts 1994, 2070.....	241,239.36	78,589.02	162,650.34		(26,421.81)	(208,810.04)	(72,581.01)
80	Supply division—Bureau of Supply.....	3,295,692.51	3,200,900.25	94,792.26		13,346.86	(4,858.85)	103,280.27
81	Cold storage division—Bureau of Supply.....	311,583.04	302,840.96	8,742.08		4,633.52	(15,665.02)	(2,279.42)
82	Bureau of Printing, Act 296.....	382,507.13	419,386.56	(36,829.43)		29.44	8,310.45	(28,489.54)
78	Industrial division—Bureau of Prisons.....	277,033.24	301,900.18	(24,866.94)		6,468.16	(4,986.60)	(23,855.38)
83	Supreme Court library—Judiciary, Act 1660.....	376.71	4,980.00	(4,603.29)			5,462.86	859.57
65	Friar Lands Loan Fund, Act 1736.....		1,706.82	(1,706.82)				(1,706.82)
74	The Insurance Fund, Act 1728.....	78,816.01	7,527.77	71,288.24				71,288.24
75	The Agricultural Bank—Bureau of the Treasury, Act 1865.....	10,569.18	113,509.66	(102,940.48)			864.70	(102,075.78)
72	Cebu pumping station—Bureau of Customs.....	2,052.45	6,635.75	(4,583.30)			18.16	(4,570.14)
72	Cebu arrastre plant—Bureau of Customs.....	484.00	266.50	167.50				167.50
83	Sales Agency Fund, Act 2061.....	39,946.25	27,579.46	12,366.79			1,381.40	13,748.19
78	Insular Government Rice Fund, Act 2155.....	36,221.77	35,052.25	1,169.52				1,169.52
66	Regulating motor vehicle traffic, Act 2159.....	11,129.35	6,482.50	4,646.85				4,646.85
67	Los Baños quarry, Act 2059.....	22,657.49	23,544.17	(886.68)				(886.68)
67	Water system, Baguio, Act 2189.....	6,292.33	3,278.78	3,013.55		625.00		3,688.55
85	Rice Colonization and Plantation Fund, Act 2254.....	1,286.14	5,250.82	(3,964.68)		3,775.09	4,248.74	4,054.15
73	Iloilo Pier Fund.....		523.25	(523.25)				(523.25)
	<i>Total</i>	<u>5,321,035.92</u>	<u>5,181,649.82</u>	<u>139,386.10</u>		<u>10,663.19</u>	<u>(200,269.00)</u>	<u>(50,219.71)</u>

Expenditures, Six Months ended December 31, 1913—Continued.

Schedule No. 3.—MISCELLANEOUS ACCOUNTS.

Titles of accounts.	Operation expenses and income.			Outlays—Capital expenditures.			Net expenditures.
	Expenses of operation.	Income from operation.	Net cost of operation.	Lands (real estate).	Public improvements.	Equipment.	
General purposes.....	55,739.43	3,484.90	52,254.53				52,254.53
Ship subsidies, Acts 1715, 2118.....	51,549.77		51,549.77				51,549.77
Cavite police, Act 1989.....	2,517.37		2,517.37				2,517.37
Medical school scholarship, Act 1632.....	504.00		504.00				504.00
Suppression of headhunting, Act 2069.....	2,003.83		2,003.83			397.18	2,401.01
Bounties to tobacco growers, Acts 1767, 1917.....							
Relief of Blas Cabrera and others, Act 1527.....	25.00		25.00				25.00
Municipal teachers, Acts 1984, 2048.....	23,675.98		23,675.98				23,675.98
Legal services, Acts 1955, 1989.....	1,511.28		1,511.28				1,511.28
Government pupils, Acts 2134, 2219.....	14,055.91		14,055.91				14,055.91
Philippine Exposition, Acts 2023, 2062, 2094, 2225.....	55,143.27	18,909.81	36,233.46			(96.22)	36,142.24
Scholarships, Veterinary College, Act 2105.....	4,036.66		4,036.66				4,036.66
Anti-Tuberculosis Society, Act 2247.....	25,000.00		25,000.00				25,000.00
Protection of infants, Act 2247.....	6,000.00		6,000.00				6,000.00
Mary Johnston Hospital, Act 2247.....	4,000.00		4,000.00				4,000.00
Scholarships, School of Forestry, Acts 2163, 2253.....	23,284.87		23,284.87			427.52	23,712.39
Advertising Philippine products, Act 2058.....	12,505.68	6,252.84	6,252.84				6,252.84
Postal saving bank deficit, section 19, Act 1493.....	5,425.85		5,425.85				5,425.85
Land surveys and registrations, Act 2075.....	.01		.01				.01
Sultan of Sulu and advisers, Acts 1259, 1320, 1416.....	5,850.00		5,850.00				5,850.00
Deportation of vagrants, Act 899.....	320.00		320.00				320.00
School of Household Industries, Acts 2110-2218.....	24,568.63	2,140.19	22,428.44			411.50	22,839.94
Committee on Infant Mortality, Acts 2116, 2246.....	8,098.20		8,098.20			13.20	8,111.40
Panama-Pacific Exposition, Act 2163.....	3,723.77		3,723.77		35.86		3,759.63
Locust boards, Act 2121.....	78,930.48	3.32	78,927.16			1,614.88	80,542.04
Government fellowships, Act 2095.....	7,563.42		7,563.42				7,563.42
Rizal biography, Act 2078.....						24,000.00	24,000.00
Cajas de Comunidad, Act 2166.....		4,986.46	(4,986.46)				(4,986.46)
Tobacco experimental stations, Act 2229.....	68.99		68.99			713.45	782.44
Philippine National League, Act 2247.....	3,500.00		3,500.00				3,500.00
Agricultural stations, Act 2226.....	40,230.73	.17	40,230.56			2,785.13	43,015.74
<i>Total</i>	459,838.13	35,777.69	424,060.44		35.86	30,266.69	454,362.99

Schedule No. 4.—PUBLIC WORKS AND IMPROVEMENTS.

Leper hospital and buildings, Act 1988.....				3,774.15		3,774.15
Constabulary buildings and sites, Secretary of Commerce and Police, Acts 1988, 2059.....				18,813.50		18,813.50
Repair of Benguet Road, Acts 1967, 2005.....	128,969.61	2,796.87	126,172.74			126,172.74
Completion and equipment, General Hospital, section 4, Acts 1955, 1902.....				33,234.91		33,234.91
Gas plant, General Hospital, Act 1954.....				469.91		469.91
Barracks, Mariveles quarantine station, section 4, Act 1955.....				3,606.62		3,606.62
School building and teachers quarters, Act 1688.....				1,710.32		1,710.32
Sibul Springs improvement.....				1,335.24		1,335.24
Animal quarantine station, Manila, Acts 1954, 2059.....				1,425.83		1,425.83
Lights, buoys, and beacons, Acts 1954, 1988, 2059.....				28,846.58	444.59	29,291.17
Irrigation system, Act 1854.....		3.00	(3.00)	154,639.82		154,636.82
Roads and bridges, Act 1837.....	1,933.45		1,933.45		(4,146.65)	(2,213.20)
Reconstruction, Mariveles wharf, Act 1902, section 4, Acts 1955, 1989.....				64,510.39	.27	64,510.66
Harbor and river allotments, Acts 1954, 1988, 2059.....				22,454.39	196.32	22,650.71
Artesian wells, Acts 1954, 1988, 2059, 2264.....	223,102.57	50,525.80	172,576.77	19,285.22	50,553.71	242,415.70
Roads and bridges, Secretary of Commerce and Police, Acts 1954, 1988, 2059.....	505,496.64	7,561.00	497,935.64	4,946.26	(853.41)	502,028.49
Philippine Normal School, Acts 1954, 1988.....				2,052.00		2,052.00
Addition, Government laboratory, Act 1954.....				696.22		696.22
Construction and equipment, Cebu Hospital, Acts 1955, 1988.....				779.35		779.35
Communicable Disease Hospital, Cebu, section 4, Act 1955.....				235.76		235.76
Burnt area, Cebu improvement, Act 1393.....	200.00		200.00			200.00
Artesian wells, non-Christian tribes provinces, Acts 1994, 2070.....	443.84		443.84	3,020.48		3,464.32
Irrigation plants, non-Christian tribes provinces, Act 2070.....	4,200.00		4,200.00			4,200.00
Constabulary barracks and quarters, non-Christian tribes provinces, Acts 1994, 2070, 2194.....		.43	(.43)	5,504.49		5,504.06

*Expenditures, Six Months ended December 31, 1913—Continued.*SCHEDULE No. 4.—*Public Works and Improvements—Continued.*

Titles of accounts.	Operation expenses and income.			Outlays—Capital expenditures.			Net expenditures.
	Expenses of operation.	Income from operation.	Net cost of operation.	Lands (real estate).	Public improvements.	Equipment.	
School buildings, non-Christian tribes, Act 2194	19,550.00		19,550.00				19,550.00
Improvements, Trinidad stock farm, Act 1994					368.05		368.05
Aquarium, Bureau of Science, section 4, Act 1989					2,153.72		2,153.72
Library equipment, Government laboratory, Act 1988					51.51		51.51
Constabulary buildings, Ilagan, Act 2059					78.46		78.46
Strong room, Oriente Building, Act 2059					(6.48)		(6.48)
River control, Act 2059	11,000.00		11,000.00		2,619.69		13,619.69
School buildings allotments, Secretary of Public Instruction, Act 2059	100,000.00		100,000.00		(2,071.92)		97,928.08
Stable, Agricultural College, Los Baños, Act 2059					1,509.09		1,509.09
Baguio schoolhouses, Act 2029	146,259.20		146,259.20				146,259.20
Public works, Agusan, Act 2194	35,700.00		35,700.00				35,700.00
Public works, Nueva Vizcaya, Act 2194	34,300.00		34,300.00				34,300.00
Girls Industrial School, Baguio, Act 2070				1,000.00	5,152.90		6,152.90
School building, Bukidnon, Agusan, Act 2070	2,500.00		2,500.00				2,500.00
School buildings, Butuan, Agusan, Act 2070	2,450.00		2,450.00				2,450.00
Fencing Princessa estate, Malabon, section 4, Act 1989					318.86		318.86
Maintenance, alterations, and repair, public buildings, section 4, Act 1989	77,396.59		77,396.59				77,396.59
Naguilian Road, Mountain Province	18,200.00		18,200.00				18,200.00
Government lumber yard, Bureau of Supply, section 4, Act 1989					1,534.82	(45.80)	1,489.02
Government storehouses, Bureau of Supply, section 4, Act 1989					313,220.69		313,220.69
Construction of Culion leper colony, section 4, Acts 1989 and 2059					14,183.73		14,183.73
Girls dormitory, Manila, Act 2059					81,760.15		81,760.15
Improvements, Baguio telephone system, section 4, Act 1989					196.63		196.63
Irrigation and power plant, Agricultural College, Acts 1988, 2059					100.00		100.00
Public works, Bureau of Public Works, Act 1902					4,682.05		4,682.05
Wireless telegraph stations, Act 2191					4,094.01		4,094.01
Novaliches Road, Act 1989	(5,058.65)		(5,058.65)		4,851.13		(207.52)
San Francisco de Malabon-Buenavista Road, section 4, Act 1989	(6,744.25)		(6,744.25)		4,881.13		(1,863.12)
Customs revenue cutters, Act 1902						70,608.00	70,608.00
Fire-protection equipment, Baguio, Act 2187					327.32		327.32
Artesian wells and irrigation works, non-Christian tribes, Act 2194	15,433.73		15,433.73		4,897.82		20,331.55
Maintenance of Benguet Road, non-Christian tribes, Act 2194	(28,240.68)	74.68	(28,315.36)				(28,315.36)
Nurses quarters, etc., Bontoc, non-Christian tribes, Act 2194					7,916.48		7,916.48
Improvement of land, General Hospital, Act 2864					1,126.14		1,126.14
Public works, Bureau of Science, section 4, Act 1989					1,468.36		1,468.36
Street and sewer construction, Port District, Act 2264		1,451.34	(1,451.34)		10,284.13		8,832.79
Boloc-Boloc Springs improvements, 2264					33.02		33.02
Cebu Harbor improvements, Act 2264					6,509.80	32.80	6,542.60
Customs building, Iloilo, Act 2264					271.39		271.39
Buildings, School of Arts and Trades, Act 2264					2,555.65		2,555.65
Public works, Bureau of Agriculture, Act 2264	2,041.17		2,041.17		13,157.50	264.95	15,463.62
Buildings at Bilibid, Act 2264					24,079.62		24,079.62
Iloilo concrete wharf, Act 2264					55,733.22	748.62	56,481.84
Pasig River bridge construction					(109.26)		(109.26)
Sea-going dredge, Act 2264						155,202.92	155,202.92
Sundry expenses, Government Center, non-Christian tribes section 1 (g), Act 2283	26,721.30		26,721.30		3,612.77		30,334.07
Roads and bridges and irrigation, Agricultural College					708.20		708.20
Iloilo Harbor improvement	40,000.00		40,000.00				40,000.00
Harbor improvement, Cebu	20,000.00		20,000.00				20,000.00
Total public works and improvements	1,375,854.52	62,418.12	1,313,441.40	1,000.00	943,641.82	273,001.32	2,581,084.54

Expenditures, Six Months ended December 31, 1913—Continued.

Schedule No. 5.—INSULAR AID TO PROVINCES AND CITIES.

	Operation expenses and income.			Allotment to Sinking Fund.	Interest on railroad bonds.	Other expenditures.	Net expenditures.
	Expenses of operation.	Income from operation.	Net cost of operation.				
PROVINCES :							
Province of Samar, Acts 1875, 1989.....	3,000.00		3,000.00				3,000.00
Province of Mindoro, Act 1989.....	16,700.00		16,700.00				16,700.00
Province of Palawan, Act 1989.....	12,055.00		12,055.00				12,055.00
Province of Agusan, Act 2069.....	35,350.00		35,350.00				35,350.00
Province of Batanes, Act 1989.....	7,500.00		7,500.00				7,500.00
Province of Nueva Vizcaya, Act 2069.....	15,650.00		15,650.00				15,650.00
Mountain Province, Act 2069.....	73,150.00		73,150.00				73,150.00
<i>Total aid to provinces.....</i>	163,405.00		163,405.00				163,405.00
CITIES :							
Insular contribution to city of Manila, Act 1765..	625,000.00		625,000.00				625,000.00
Insular contribution to city of Baguio, Act 1963..	41,517.71		41,517.71				41,517.71
<i>Total aid to cities.....</i>	666,517.71		666,517.71				666,517.71
<i>Summary total, provinces and cities.....</i>	829,922.71		829,922.71				829,922.71

Schedule No. 6.—FIXED CHARGES.

INTEREST ON GOVERNMENT BONDS:							
Friar lands bonds, Act 1749.....	282,100.00	88,329.74	193,770.26				193,770.26
Public works bonds, Acts 1301, 1444, 1954.....	201,500.00		201,500.00				201,500.00
<i>Total interest on Government bonds</i>	483,600.00	88,329.74	395,270.26				395,270.26
ALLOTMENT TO PUBLIC WORKS BOND SINKING FUND				58,200.00			58,200.00
INTEREST ON RAILWAY BONDS:							
Philippine Railway bonds, Act 1730 (net).....	2,564.67		2,564.67		308,790.82		311,355.49
Manila Railroad bonds, Act 1730 (net).....	2,053.01		2,053.01		255.56		2,308.57
<i>Total interest on railway bonds</i>	4,617.68		4,617.68		309,046.38		313,664.06
<i>Summary total</i>	488,217.68	88,329.74	399,887.94	58,200.00	309,046.38		767,134.32

Schedule No. 7.—PUBLIC WORKS BOND FUND.

Titles of accounts.	Operation expenses and income.			Outlays—Capital expenditures.			Net expenditures.
	Expenses of operation.	Income from operation.	Net cost of operation.	Lands (real estate).	Public improvements.	Equipment.	
Manila Harbor and Pasig River improvements, Acts 1342, 1449, 1479.....					3,640.60		3,640.60
Plans, Capitol Buildings, Act 1954.....					7,645.16		7,645.16
Artesians wells, Act 1954.....						(52,618.35)	(52,618.35)
<i>Total</i>					11,285.76	(52,618.35)	(41,332.59)

THE INSULAR GOVERNMENT.

OPERATION STATEMENTS OF BUREAUS AND OFFICES.

OPERATION STATEMENTS OF BUREAUS AND OFFICES.

THE PHILIPPINE COMMISSION.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
APPROPRIATED SURPLUS—				
Cash—Treasury.....	(5,791.67)			
Prepayment.....	5,791.67			
Appropriations:				
Allotment.....	120,840.00			
Reversions (deduct).....	60,977.20	59,862.80		
Operation—Income and Expenses:				
EXPENSES—				
Administration—Salaries and wages.....	57,002.80		61,933.33	—4,930.53
Prior fiscal year expense.....	2,860.00			+2,860.00
<i>Total cost of operation.....</i>	<i>59,862.80</i>	<i>59,862.80</i>	<i>61,933.33</i>	<i>—2,070.53</i>
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Cash—Treasury.....	5,471.13			
Accounts payable (deduct).....	5,471.13			
	<u>59,862.80</u>	<u>59,862.80</u>		

THE PHILIPPINE ASSEMBLY.

<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		852.97			
Equipment.....		95,185.90	96,088.87		
APPROPRIATED SURPLUS—					
Prepayments.....		166.03			
Accounts receivable.....		4,320.75			
Cash—					
Treasury.....	17,050.30				
Other officers.....	25.00	17,075.30	21,562.08		
Accounts payable (deduct).....			18,154.58	3,407.50	
Appropriations:					
Allotment.....		450,000.00			
Reversions (deduct).....		183,224.92	266,778.08		
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Buildings and structures.....		756.43	67.58		+ 688.85
Land transportation equipment.....		3,418.25	434.02		+ 2,984.23
Furniture and fixtures.....		946.33	1,170.27		— 223.94
<i>Total maintenance.....</i>		<i>5,121.01</i>	<i>1,671.87</i>		<i>+ 3,449.14</i>
Administration—					
Salaries and wages.....	210,157.14		172,380.79		+37,776.35
Expenses of personnel.....	11,688.35		4,491.96		+ 7,146.39
Transportation.....	18.85		54.00		— 35.15
Office expenses.....	21,857.71		14,319.92		+ 7,037.79
Rentals.....	3,390.00		3,608.86		— 218.86
Incidental expenses.....	108.08		16,699.52		—16,491.44
<i>Total administration.....</i>	<i>247,170.13</i>		<i>211,955.05</i>		<i>+85,215.08</i>
Prior fiscal year.....		10,701.10	(49.96)		+10,751.06
<i>Total cost of operation.....</i>	<i>262,992.24</i>	<i>262,992.24</i>	<i>218,576.97</i>		<i>+49,415.27</i>
Outlays (Capital Expenditures):					
EQUIPMENT—					
Land transportation equipment.....	(2,392.11)		3,555.11		— 5,947.22
Portable machinery, tools, etc.....	2.78		.54		+ 2.24
Furniture and fixtures.....	9,404.97		2,332.97		+ 7,072.00
Miscellaneous equipment.....	174.70				+ 174.70
<i>Total outlays.....</i>	<i>7,190.34</i>		<i>5,888.62</i>		<i>+ 1,301.72</i>
<i>Net expenditures.....</i>	<i>270,182.58</i>		<i>219,465.59</i>		<i>+50,716.99</i>
<i>Balances Dec. 31, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		852.97			
Equipment.....		102,376.24	103,229.21		
APPROPRIATED SURPLUS—					
Accounts receivable.....		652.02			
Cash—					
Treasury.....	19,659.35				
Other officers.....	52.00	19,711.85	20,863.37		
Accounts payable (deduct).....			20,863.37		
		<u>866,221.45</u>	<u>866,221.45</u>		

SECRETARIES TO UNITED STATES COMMISSIONERS.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Balances June 30, 1913:				
Cash—Treasury	167.94			
Accounts payable (deduct)	167.94			
Appropriations:				
Allotment	3,000.00			
Reversions (deduct)	1,992.50	1,007.50		
Operation—Income and Expenses:				
EXPENSES—				
Administration—				
Salaries and wages	1,000.00		745.83	+254.17
Expenses of personnel			454.50	—454.50
Office expenses	7.50		5.60	+ 1.90
Total administration	1,007.50		1,205.93	—198.43
Prior fiscal year			(41.97)	+ 41.97
Total cost of operation	1,007.50	1,007.50	1,163.96	—156.46
Balances Dec. 31, 1913:				
Cash—Treasury	167.94			
Accounts payable (deduct)	167.94			
	<u>1,007.50</u>	<u>1,007.50</u>		

THE EXECUTIVE.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements—Governor-General's residence, Baguio		52,660.82		
APPROPRIATED SURPLUS—				
(None.)				
Appropriations:				
Allotment	146,200.00			
Reversions (deduct)	77,044.44	69,155.56		
Operation—Income and Expenses:				
EXPENSES—				
Administration—Salaries and wages	65,051.11		69,334.45	—4,283.34
Prior year expenses	4,104.45			+4,104.45
Total cost of operation	69,155.56	69,155.56	69,334.45	— 178.89
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements—Governor-General's residence, Baguio		52,660.82		
APPROPRIATED SURPLUS—				
Cash—Treasury	6,995.00			
Accounts payable (deduct)	6,995.00			
	<u>121,816.38</u>	<u>121,816.38</u>		

EXECUTIVE BUREAU.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements	2,885.57			
Equipment	191,532.48	194,418.05		
APPROPRIATED SURPLUS—				
Supplies	56,450.26			
Prepayments	3,255.28			
Accounts receivable	24,492.26			
Cash—				
Treasury	(25,923.89)			
Other officers	11,642.83	(14,286.06)	69,921.74	
Accounts payable (deduct)		13,471.48	56,450.26	
Appropriations:				
Allotment	576,400.00			
Reversions (deduct)	254,773.55	321,626.45		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures	1,219.23		4,981.91	— 3,712.68
Land transportation equipment	1,107.47		175.85	+ 931.62
Furniture and fixtures	8,989.66		1,973.44	+ 7,016.22
Total maintenance	11,316.41		7,081.20	+ 4,235.21

Executive Bureau—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Operation—Income and Expenses—Ctd.				
EXPENSES—Continued.				
Administration—				
Salaries and wages	193,936.29		164,940.66	+ 28,995.63
Expenses of personnel	34,070.45		41,944.52	— 7,874.07
Transportation	3,187.29		1,634.63	+ 1,552.66
Office expenses	50,170.20		46,885.32	+ 3,284.88
Rentals	97.20		82.62	+ 14.58
Incidental expenses	40,726.37		31,477.69	+ 9,248.68
Total administration	322,187.80		286,965.44	+ 35,222.36
Prior fiscal year	65,435.21		(564.33)	+ 65,999.64
Total expenses of operation	398,939.42		293,482.31	+105,457.11
INCOME—				
Receipts from operation	15,122.14		13,681.46	+ 1,440.68
Prior year income			13.94	— 13.94
Total income from operation	15,122.14		13,695.40	+ 1,426.74
Net cost of operation	383,817.28	383,817.28	279,786.91	+104,030.37
Outlays (Capital Expenditures):				
EQUIPMENT—				
Land transportation equipment	(3,824.75)		2,455.97	— 6,280.72
Furniture and fixtures	(1,915.82)		4,588.96	— 6,504.78
Miscellaneous equipment			262.50	— 262.50
Total outlays	(5,740.57)		7,307.43	— 13,048.00
Net expenditures	378,076.71		287,094.34	+ 90,982.37
Assets Brought into Account:				
Equipment			289.60	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements	2,885.57			
Equipment	186,081.51	188,967.08		
APPROPRIATED SURPLUS—				
Supplies	51,704.06			
Accounts receivable	17,381.36			
Cash—				
Treasury	3,947.58			
Other officers	2,586.68	6,534.21	75,619.63	
Accounts payable (deduct)		75,619.63		
			572,784.36	572,784.36

BUREAU OF AUDITS.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Equipment				64,248.84
APPROPRIATED SURPLUS—				
Accounts receivable	14,734.08			
Supplies	1,688.32			
Cash—				
Treasury	(12,389.22)			
Other officers	79.27	(12,309.95)	4,107.45	
Accounts payable (deduct)		18,313.02	14,205.57	
Appropriations:				
Allotment	438,550.00			
Act 2208	4,600.00	443,150.00		
Reversions (deduct)		137,082.33	306,117.17	

Operation—Income and Expenses:

EXPENSES—				
Maintenance of—				
Land transportation equipment	445.64		656.44	— 210.80
Furniture and fixtures	1,267.21		1,164.66	+ 102.55
Total maintenance	1,712.85		1,821.10	— 108.25
Administration—				
Salaries and wages	197,699.75		179,963.30	+17,736.45
Expenses of personnel	14,544.21		14,677.55	— 133.34
Office expenses	20,931.07		16,018.95	+ 4,912.12
Incidental expenses	656.27		2,057.26	— 1,400.99
Total administration	233,831.30		212,717.06	+21,114.24
Prior fiscal year	53,613.02		481.86	+53,131.16
Total cost of operation	289,157.17	289,157.17	215,020.02	+74,137.15

REPORT OF THE AUDITOR

Bureau of Audits—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
EQUIPMENT—				
Land transportation equipment.....	2,093.05		(412.32)	+ 2,505.37
Furniture and fixtures.....	661.38		1,595.08	— 933.70
<i>Total outlays</i>		2,754.43	1,182.76	+ 1,571.67
<i>Net expenditures</i>		291,911.60	216,202.78	+75,708.82
Assets Brought into Account:				
Equipment.....			230.07	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		67,227.84		
APPROPRIATED SURPLUS—				
Accounts receivable.....	6,507.96			
Cash—				
Treasury.....	68,744.90			
Other officers.....	134.56	68,879.46	75,387.42	
Accounts payable (deduct).....		75,387.42		
		370,590.58	370,590.58	

BUREAU OF CIVIL SERVICE.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....			13,780.04	
APPROPRIATED SURPLUS—				
Accounts receivable.....	3.00			
Cash—Treasury.....	664.62	667.62		
Accounts payable (deduct).....		667.62		
Appropriations:				
Allotment.....		77,000.00		
Reversion (deduct).....		28,680.32	48,319.68	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of furniture and fixtures.....		921.16	441.89	+ 479.27
Administration—				
Salaries and wages.....	32,524.24		30,350.92	+2,173.32
Expenses of personnel.....	985.16		2,584.59	—1,599.43
Transportation.....	14.94		181.67	— 166.73
Office expenses.....	4,538.24		4,648.75	— 110.51
Incidental expenses.....			15.59	— 15.59
<i>Total administration</i>		38,062.58	37,781.52	+ 281.06
Prior fiscal year.....		8,073.81	344.97	+7,728.84
<i>Total expenses of operation</i>		47,057.55	38,568.38	+8,489.17
INCOME—				
Receipts from operation.....		209.84	5.00	+ 204.84
<i>Net cost of operation</i>		46,847.71	38,563.38	+8,284.33
Outlays (Capital Expenditures):				
Equipment—Furniture and fixtures.....		(528.03)	(63.38)	— 464.65
<i>Net expenditures</i>		46,319.68	38,500.00	+7,819.68
Assets Brought into Account:				
Equipment.....			533.20	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		13,785.21		
APPROPRIATED SURPLUS—				
Cash—				
Treasury.....	11,600.17			
Other offices.....	511.43	12,111.60		
Accounts payable (deduct).....		10,111.60	2,000.00	
		62,632.92	62,632.92	

BUREAU OF HEALTH.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Land (real estate).....			8,932.77		
Public works and improvements.....			208,045.61		
Equipment.....			544,758.28	761,736.66	
APPROPRIATED SURPLUS—					
Supplies.....	126,318.78				
Prepayments.....	4,437.31				
Accounts receivable.....	92,194.49				
Cash—					
Treasury.....	(23,556.18)				
Other officers.....	23,197.03	(359.15)	222,591.43		
Accounts payable (deduct).....			42,120.24	180,471.19	
Appropriations:					
Allotment.....	1,406,000.00				
Act 2208.....	54,400.00				
Restoration.....	80,067.60	1,540,457.60			
Reversion (deduct).....			976,226.53	564,231.07	
TRANSFERS FROM GRATUITOUS MEDICAL SERVICE.....					
TRANSFERS TO NURSES' QUARTERS OF BONTOC, NON-CHRISTIAN TRIBES, ACT 2194.....	4,500.00				
TRANSFERS TO CONSTRUCTION AND EQUIPMENT, CEBU HOSPITAL, Section 4, Act 1955.....	2,000.00	6,500.00		58,500.00	
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Buildings and structures.....	2,565.98			5,548.96	— 2,982.98
Water and irrigation works and sewers.....	49.89			286.84	— 236.95
Telegraph and telephone lines.....				12.00	— 12.00
Vessels and launches.....	197.69			854.16	— 656.47
Land transportation equipment.....	4,206.49			2,410.84	+ 1,795.65
Ordnance.....				.93	— .93
Stationary machinery.....	400.00			40.39	+ 359.61
Portable machinery, tools, etc.....	1,491.90			1,614.53	— 122.63
Furniture and fixtures.....	9,817.37			5,605.69	+ 4,211.68
Miscellaneous equipment.....	3,995.57			857.95	+ 3,137.62
Total maintenance.....		22,724.89		17,232.29	+ 5,492.60
Administration—					
Salaries and wages.....	285,366.93			292,017.88	— 6,650.95
Expenses of personnel.....	73,893.83			19,988.84	+ 53,904.99
Transportation.....	8,030.37			8,204.77	— 174.40
Office expenses.....	23,789.35			26,038.03	— 2,248.68
Rentals.....	493.33			242.50	+ 250.83
Incidental expenses.....	370,031.48			400,653.69	— 30,622.21
Total administration.....		761,605.29		747,145.71	+ 14,459.58
Operation—					
Superintendence.....	90.00				+ 90.00
Material.....	2,598.97				+ 2,598.97
Miscellaneous expenses.....	82.59			11.15	+ 71.44
Deterioration of stores and sales stocks.....	1.44			226.79	— 225.35
Total operation.....		2,773.00		237.94	+ 2,535.06
Bad debts.....	4.00				+ 4.00
Prior fiscal year.....	67,726.85			14,848.97	+ 52,877.88
Total expenses of operation.....		854,834.03		779,464.91	+ 75,369.12
INCOME—					
Receipts from operation.....	94,546.01			91,642.78	+ 2,903.23
Prior year income.....	2,904.04			2,010.82	+ 893.22
Culion leper account.....	3,043.20				+ 3,043.20
Total income from operation.....		100,493.25		93,653.60	+ 6,839.65
Net expenses of operation.....		754,340.78	754,340.78	685,811.81	+ 68,529.47
Outlays (Capital Expenditures):					
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures.....				749.79	— 749.79
Schoolhouses.....				(1,578.78)	+ 1,578.78
Total public works and improvement.....				(828.99)	+ 828.99

REPORT OF THE AUDITOR

Bureau of Health—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures)—Ctd.				
EQUIPMENT—				
Vessels and launches.....	(2.47)		71.51	— 73.98
Land transportation equipment.....	(2,094.72)		12,863.58	—14,958.30
Ordnance.....	71.50			+ 71.50
Stationary machinery.....	(800.00)		534.58	— 1,334.58
Portable machinery, tools, etc.....	(534.59)		(371.96)	— 162.63
Furniture and fixtures.....	10,769.41		16,983.97	— 6,214.56
Miscellaneous equipment.....	580.70		13,562.63	—12,981.93
Total equipment.....	7,989.83		43,644.31	—35,654.48
Total outlays.....		7,939.83	42,815.32	—34,825.49
Net expenditures.....		762,330.61	728,626.63	+33,703.98

Assets Brought into Account:

Supplies.....	(37.59)			
Equipment.....	6,657.55		6,619.96	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....	8,932.77			
Public works and improvements.....	208,045.61			
Equipment.....	559,405.66	776,384.04		
APPROPRIATED SURPLUS—				
Supplies.....	109,253.09			
Accounts receivable.....	83,494.00			
Cash—				
Treasury.....	(61,396.17)			
Other officers.....	25,651.95	(35,744.22)	157,002.87	
Accounts payable (deduct).....	104,168.81			
Culion currency (deduct).....	12,000.00	116,168.81	40,834.06	
			<u>1,571,558.88</u>	<u>1,571,558.88</u>

BUREAU OF LANDS.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....		158,478.10		
Public works and improvements.....		1,198.37		
Equipment.....		295,227.90	454,904.37	
APPROPRIATED SURPLUS—				
Supplies.....	46,611.18			
Prepayments.....	6,338.33			
Accounts receivable.....	331,792.58			
Cash—				
Treasury.....	(379,521.43)			
Other officers.....	85,359.06	(294,162.37)	90,579.72	
Accounts payable (deduct).....		48,968.54	46,611.18	
Appropriations:				
Allotment.....	637,600.00			
Act 2208.....	15,750.00			
Restorations.....	79,419.94	732,769.94		
Reversions (deduct).....		438,004.89	294,765.05	

Operation—Income and Expenses:

EXPENSES—				
Maintenance of—				
Buildings and structures.....			4.45	— 4.45
Water and irrigation works and sewers.....	11,097.19		14,206.52	— 3,109.33
Vessels and launches.....	218.99		1,065.08	— 846.09
Land transportation equipment.....	1,438.39		449.75	+ 988.64
Ordnance.....	218.36		46.26	+ 172.10
Portable machinery, tools, etc.....	864.56		65.89	+ 299.17
Furniture and fixtures.....	5,825.20		2,261.24	+ 3,063.96
Miscellaneous equipment.....	7,948.39		1,375.16	+ 6,573.73
Total maintenance.....		26,611.58	19,478.85	+ 7,137.73
Administration—				
Salaries and wages.....	425,357.19		373,268.99	+ 48,098.20
Expenses of personnel.....	67,599.91		65,916.88	+ 1,683.53
Transportation.....	5,977.61		8,465.97	— 2,488.36
Office expenses.....	27,738.55		28,127.20	+ 4,611.35
Rentals.....	6,856.11		6,866.06	— 509.95
Incidental expenses.....	15, 51.51		12,929.82	+ 2,221.69
Total administration.....		549,180.88	495,569.42	+ 53,611.46
Bad debts.....		6.33		+ 6.33
Prior fiscal year.....		58,847.21	(9,719.26)	+ 68,366.47
Total expenses of operation.....		684,446.00	505,324.01	+129,121.99

Bureau of Lands—Continued.

Operation—Income and Expenses—Ctd.	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
INCOME—				
Receipts from operation.....	388,995.09		251,047.74	+132,947.35
Prior year income.....	(185.14)		(4,480.93)	+ 4,295.79
Total income.....	388,809.95		246,566.81	+137,243.14
Net cost of operation.....	250,636.05	250,636.05	258,757.20	— 8,121.15
Outlays (Capital Expenditures):				
Lands (real estate).....	60,000.00		77,989.05	— 17,989.05
EQUIPMENT—				
Vessels and launches.....	604.82		(279.43)	+ 884.25
Land transportation equipment.....	1,071.63		4,919.81	— 3,848.18
Ordnance.....	3.48		71.21	— 67.73
Portable machinery, tools, etc.....	(677.08)		191.49	— 868.57
Furniture and fixtures.....	7,768.07		7,371.66	+ 396.41
Miscellaneous equipment.....	7,859.26		7,524.36	+ 334.90
Total equipment.....	16,680.18		19,799.10	— 3,168.92
Total outlays.....	76,680.18		97,788.15	— 21,157.97
Net expenditures.....	327,266.23		356,545.35	— 29,279.12
Assets Brought into Account:				
Equipment.....			3,294.60	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....	218,478.10			
Public works and improvements.....	1,198.37			
Equipment.....	315,152.68	534,829.15		
APPROPRIATED SURPLUS—				
Supplies.....	51,810.42			
Prepayments.....	3,892.48			
Accounts receivable.....	342,033.08			
Cash—				
Treasury.....	(353,728.36)			
Other officers.....	69,840.33	(283,888.03)	113,847.95	
Accounts payable (deduct).....		99,737.95	14,110.00	
		799,575.20	799,575.20	

BUREAU OF SCIENCE.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....	5,420.25			
Public works and improvements.....	10,288.60			
Equipment.....	349,021.18		364,730.03	
APPROPRIATED SURPLUS—				
Prepayments.....	1,591.38			
Supplies.....	39,366.09			
Accounts receivable.....	32,560.06			
Cash—				
Treasury.....	(29,421.43)			
Other officers.....	1,106.17	(28,315.26)	45,202.27	
Accounts payable (deduct).....		5,836.18	39,366.09	
Appropriations:				
Allotment.....	323,000.00			
Restoration.....	59,630.30	382,630.30		
Reversion (deduct).....		196,478.10	186,152.20	

Operation—Income and Expenses:

EXPENSES—

Maintenance of—

Buildings and structures.....	113.91		63.71	+ 50.20
Vessels and launches.....	484.64		92.08	+ 342.56
Land transportation equipment.....	19.43		50.54	— 31.11
Ordnance.....	10.94		5.69	+ 5.25
Stationary machinery.....	895.45		113.51	+ 781.94
Portable machinery, tools, etc.....	138.04		109.25	+ 28.79
Furniture and fixtures.....	270.48		650.12	— 379.64
Miscellaneous equipment.....	680.75		405.09	+ 275.66
Total maintenance.....	2,563.64		1,459.99	+ 1,073.65

REPORT OF THE AUDITOR

Bureau of Science—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).	
	Debit.	Credit.			
Operation—Income and Expenses—Ctd.					
EXPENSES—Continued.					
Administration—					
Salaries and wages	141,557.68		127,309.69	+14,247.99	
Expenses of personnel	9,963.02		9,216.79	+ 746.23	
Transportation	2,497.22		1,880.30	+ 616.92	
Office expenses	28,620.47		24,692.64	+ 3,927.83	
Rentals	370.00		390.00	— 20.00	
Incidental expenses.....	31,317.67.		27,828.19	+ 3,489.48	
Total administration.....	214,326.06		191,317.61	+23,008.45	
Prior year expenses	31,429.02		1,253.36	+30,175.66	
Total expenses of operation	248,318.72		194,060.96	+54,257.76	
INCOME—					
Receipts from operation	64,489.41		52,440.31	+12,049.10	
Prior year income	(1,843.83)		(25.78)	— 1,818.05	
Total income from operation	62,645.58		52,414.53	+10,231.05	
Net cost of operation	185,673.14	185,673.14	141,646.43	+44,026.71	
Outlays (Capital Expenditures) :					
Lands (real estate)	1,146.93		2,710.12	— 1,563.19	
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures			148.08	— 148.08	
EQUIPMENT—					
Vessels and launches			15.04	— 15.04	
Land transportation equipment	(276.39)		(17.60)	— 258.79	
Ordnance	(.60)		(5.68)	+ 5.08	
Stationary machinery	531.12		(45.59)	+ 576.71	
Portable machinery, tools etc	7,696.05		(49.99)	+ 7,746.04	
Furniture and fixtures	15,794.90		14,705.20	+ 1,089.70	
Miscellaneous equipment	5,118.79		3,624.16	+ 1,494.63	
Total equipment	28,863.87		18,225.54	+10,638.33	
Total outlays		30,010.80		21,083.74	+ 8,927.06
Net expenditures		215,683.94		162,730.17	+52,953.77
Assets Brought into Account:					
Equipment			15,704.10		
Balances Dec. 31, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Lands (real estate)	6,567.18				
Public works and improvements	10,288.60				
Equipment	393,589.15	410,444.93			
APPROPRIATED SURPLUS—					
Prepayments	1,591.38				
Supplies	37,967.41				
Accounts receivable	24,413.02				
Cash—					
Treasury	23,635.81				
Other officers	2,813.71	26,449.52	90,421.33		
Accounts payable (deduct)	68,586.98				
Deferred income (deduct)	12,000.00	80,586.98	9,834.35		
			605,952.42	605,952.42	

BUREAU OF FORESTRY.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....			41,954.49	
APPROPRIATED SURPLUS—				
Accounts receivable.....	1,835.56			
Cash—				
Treasury.....	(2,166.99)			
Other officers.....	4,600.00	2,483.01	4,268.57	
Accounts payable (deduct).....		1,875.24	2,893.33	
Appropriations:				
Allotment.....	155,000.00			
Act 2208.....	18,525.72	178,525.72		
Reversion (deduct).....		60,068.80	118,457.42	

Bureau of Forestry—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	95.71		25.00	+ 70.71
Telegraph and telephone lines.....	4.68			+ 4.68
Land transportation equipment.....	38.32		19.52	+ 18.80
Ordnance.....	54.45		72.82	— 18.37
Portable machinery, tools, etc.....	108.78		122.01	— 13.23
Furniture and fixtures.....	419.08		656.98	— 237.90
Miscellaneous equipment.....	66.75		197.72	— 130.97
Total maintenance.....	787.77		1,094.06	— 306.28
Administration—				
Salaries and wages.....	78,204.45		73,321.86	+ 4,882.59
Expenses of personnel.....	11,420.75		13,584.04	— 2,163.29
Transportation.....	540.26		1,095.79	— 555.53
Office expenses.....	4,497.60		7,326.48	— 2,828.88
Rentals.....	546.40		324.00	+ 222.40
Incidental expenses.....	1,157.95		2,438.40	— 1,280.45
Total administration.....	96,367.41		98,090.57	— 1,723.16
Prior fiscal year.....	14,997.85		1,512.27	+13,485.58
Total expenses of operation.....	112,153.03		100,696.89	+11,456.14
INCOME—				
Receipts from operation.....	544.62		709.31	— 164.69
Prior year income.....	523.51		12.00	+ 511.51
Total income from operation.....	1,068.13		721.31	+ 346.82
Net cost of operation.....	111,084.90	111,084.90	99,975.58	+11,109.32
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	550.00			+ 550.00
EQUIPMENT—				
Land transportation equipment.....	168.56		.64	+ 167.92
Ordnance.....	138.82		(91.30)	+ 230.12
Portable machinery, tools, etc.....	(74.78)		62.83	— 137.61
Furniture and fixtures.....	723.20		775.49	— 52.29
Miscellaneous equipment.....	3,760.05		760.97	+ 2,999.08
Total equipment.....	4,715.85		1,508.63	+ 3,207.22
Total outlays.....	5,265.85		1,508.63	+ 3,757.22
Net expenditures.....	116,350.75		101,484.21	+14,866.54
Assets Dropped from Account:				
Equipment.....		3,750.86		
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	550.00			
Equipment.....	42,919.48	43,469.48		
APPROPRIATED SURPLUS—				
Prepayments.....	7.40			
Accounts receivable.....	1,166.30			
Cash—				
Treasury.....	10,616.11			
Other officers.....	24,573.93	35,190.04	36,363.74	
Accounts payable (deduct).....	21,363.74			
Deferred income (deduct).....	15,000.00	36,363.74		
		158,305.24	158,305.24	

BUREAU OF QUARANTINE SERVICE.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	6,623.78			
Equipment.....	149,367.56		155,991.34	
APPROPRIATED SURPLUS—				
Accounts receivable.....	278.64			
Cash—Treasury.....	6,542.93	6,821.57		
Accounts payable (deduct).....		6,821.57		
Appropriations:				
Allotment.....	125,000.00			
Reversion (deduct).....	66,006.14		58,993.86	

REPORT OF THE AUDITOR

Bureau of Quarantine Service—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Transfers to:					
Barracks, Mariveles quarantine station.....	2,000.00				
Disinfecting building, Cebu, section 4, Act 1955.....	3,000.00	5,000.00			
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Building and structures.....	1,170.12			1,224.34	— 54.22
Water and irrigation works and sewers.....				571.78	— 571.78
Vessels and launches.....	16,753.52			2,810.81	+13,942.71
Land transportation equipment.....	463.00			465.32	— 2.32
Stationary machinery.....	25.38			200.57	— 175.19
Portable machinery, tools, etc.....	258.59			505.47	— 246.88
Furniture and fixtures.....	726.98			1,992.17	— 1,265.19
Miscellaneous equipment.....	5.27			148.28	— 143.01
<i>Total maintenance</i>	19,402.86			7,918.74	+11,484.12
Administration—					
Salaries and wages.....	34,492.89			35,138.89	— 646.00
Expenses of personnel.....	7,323.51			6,970.09	+ 353.42
Transportation.....	568.01			563.69	+ 4.32
Office expenses.....	724.02			651.52	+ 72.50
Rentals.....	420.00			420.00	
Incidental expenses.....	9,294.62			6,841.64	+ 2,452.98
<i>Total administration</i>	52,823.05			50,585.83	+ 2,237.22
Prior fiscal year.....	(328.79)			78.88	— 407.67
<i>Total expenses of operation</i>	71,897.12			58,583.45	+13,313.67
INCOME—					
Receipts from operation.....	1,832.56			2,038.49	— 205.93
<i>Net cost of operation</i>	70,064.56	70,064.56		56,544.96	+13,519.60
Outlays (Capital Expenditures):					
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures.....				96.58	— 96.58
EQUIPMENT—					
Vessels and launches.....	(15,415.33)			14.05	—15,429.38
Land transportation equipment.....	(346.65)			(416.21)	+ 69.56
Stationary machinery.....	190.79			1,400.00	— 1,209.21
Portable machinery, tools, etc.....	(140.19)			(744.42)	+ 604.23
Furniture and fixtures.....	(454.21)			(44.19)	— 410.02
Miscellaneous equipment.....	94.89			207.39	— 112.50
<i>Total equipment</i>	(16,070.70)			416.62	—16,487.32
<i>Total outlays</i>	(16,070.70)			513.20	—16,583.90
<i>Net expenditures</i>	53,993.86			57,058.16	— 3,064.30
Balances Dec. 31, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....	6,623.78				
Equipment.....	133,296.86	139,920.64			
APPROPRIATED SURPLUS—					
Accounts receivable.....	619.94				
Cash—Treasury.....	1,528.77	2,148.71			
Accounts payable (deduct).....		2,148.71			
		214,985.20	214,985.20		

WEATHER BUREAU.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—			
Public works and improvements.....	11,690.40		
Equipment.....	48,526.87	60,217.27	
APPROPRIATED SURPLUS—			
Accounts receivable.....	996.67		
Cash—Treasury.....	5,660.21	6,656.88	
Accounts payable (deduct).....		6,656.88	
Appropriations:			
Allotment.....	191,900.00		
Act 2264.....	1,000.00		
Restoration.....	2,148.00	195,048.00	
Reversion (deduct).....	82,944.64	112,103.36	

Weather Bureau—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....			20.73	— 20.73
Vessels and launches.....	21.35		192.01	— 170.66
Furniture and fixtures.....	54.70		45.93	+ 8.77
Miscellaneous equipment.....	1,797.41		779.47	+ 1,017.94
<i>Total maintenance</i>		1,873.46		1,038.14 + 835.32
Administration—				
Salaries and wages.....	43,176.77		40,109.94	+ 3,066.83
Expenses of personnel.....	1,189.64		1,393.53	— 203.89
Transportation.....	118.41		133.32	— 19.91
Office expenses.....	38,481.82		39,533.35	— 1,051.53
Rentals.....	4,500.00		4,500.00	
Incidental expenses.....	433.92		257.47	+ 176.45
<i>Total administration</i>		87,900.56		85,932.61 + 1,967.95
Prior fiscal year.....		16,584.70		(458.73) +17,043.43
<i>Total expenses of operation</i>		106,358.72		86,512.02 +19,846.70
INCOME—				
Receipts from operation.....		182.07		1.71 + 180.36
<i>Net cost of operation</i>		106,176.65	106,176.65	86,510.31 +19,666.34
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	996.67		(163.61)	+ 1,160.28
EQUIPMENT—				
Vessels and launches.....			2,421.03	— 2,421.03
Land transportation equipment.....	166.76			+ 166.76
Portable machinery, tools, etc.....	(9.23)		36.58	— 45.81
Furniture and fixtures.....	806.21		295.12	+ 511.09
Miscellaneous equipment.....	596.30		1,140.87	— 544.57
<i>Total equipment</i>		1,560.04		3,893.60 — 2,333.56
<i>Total outlays</i>		2,556.71		3,729.99 — 1,173.28
<i>Net expenditures</i>		108,733.36		90,240.30 +18,493.06
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	12,687.07			
Equipment.....	50,086.91	62,773.98		
APPROPRIATED SURPLUS—				
Cash—Treasury.....	28,699.60			
Accounts payable (deduct).....	25,329.60	3,370.00		
		172,320.63	172,320.63	

BUREAU OF CONSTABULARY.

Balances June 30, 1913:

PUBLIC WORKS BOND FUND (Act 1954)—				
Lands (real estate).....	15,000.00			
Public works and improvements.....	85,000.00		100,000.00	
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....	61,721.83			
Public works and improvements.....	321,837.79			
Equipment.....	981,679.17		1,365,233.79	
APPROPRIATED SURPLUS—				
Prepayments.....	13,447.01			
Accounts receivable.....	20,896.01			
Cash—				
Treasury.....	(172,241.22)			
Other officers.....	300,183.75	127,942.53	162,285.55	
Accounts payable (deduct).....			162,285.55	
Appropriations:				
Allotment.....	2,594,168.00			
Act 2208.....	475,000.00			
Act 2268.....	15,000.00			
Act 2289.....	128,100.00	3,212,268.00		
Reversion (deduct).....		1,086,265.28	2,146,002.72	

Bureau of Constabulary—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Buildings and structures	910.55			3,394.72	— 2,484.17
Vessels and launches	6,237.25			3,743.39	+ 2,493.86
Land transportation equipment	6,890.47			9,242.14	— 2,351.67
Ordnance	13,697.51			25,447.12	— 11,749.61
Portable machinery, tools, etc	338.74			609.48	— 270.74
Furniture and fixtures	6,013.16			8,797.04	— 2,783.88
Miscellaneous equipment	400.70			905.99	— 505.29
Total maintenance		34,488.38			52,139.88 — 17,651.50
Administration—					
Salaries and wages—					
Pay of Army officers	19,065.74			12,245.56	+ 6,820.18
Base pay of Constabulary officers	498,087.36			436,051.38	+ 62,035.98
Longevity pay	43,324.07			35,418.49	+ 7,905.58
Language and dialect pay	4,691.81			4,056.59	+ 635.22
Extra compensation to—					
District adjutants	911.00			945.00	— 34.00
Senior inspectors	8,004.51			7,929.58	+ 74.93
Supply officers	1,695.65			2,453.48	— 757.83
Officers perform special duties or the duties of higher posi- tions	690.00			1,306.76	— 616.76
Base pay of enlisted men, includ- ing band	447,314.79			391,150.17	+ 56,164.62
Reënlisted pay, including band	37,689.35			36,300.76	+ 1,388.59
Base pay of enlisted men, Consta- bular Band	20,495.00			17,385.42	+ 3,109.58
Reënlisted pay of Constabulary Band	1,576.00			1,360.84	+ 215.16
Pay of clerks and messengers	53,886.30			51,021.73	+ 2,864.57
Pay of storekeepers and shippers....	3,442.21			3,871.53	— 429.32
Pay of corral men and drivers	5,728.45			5,321.43	+ 407.02
Pay of secret-service agents and regular detectives	14,899.76			14,213.70	+ 686.06
Pay of emergency detectives	5,311.68			5,633.88	— 322.20
Pay of janitors and laborers.....	8,450.06			7,487.55	+ 962.51
Accrued leave, officers and em- ployees on resignation	11,930.16			7,296.01	+ 4,634.15
Total salaries and wages	1,187,193.90			1,041,449.86	+145,744.04
Expenses of personnel	409,982.66			114,932.94	+295,049.72
Transportation	71,187.20			60,861.48	+ 10,325.72
Office expenses	34,437.40			40,278.08	— 5,840.68
Rentals	16,125.60			14,261.12	+ 1,864.48
Special service.....	13,327.41			13,538.69	— 211.28
Incidental expenses	41,874.72			48,916.89	— 7,042.17
Clothing allowance, enlisted men				106,473.32	—106,473.32
Subsistence allowance, enlisted men				163,665.85	—163,665.85
Total administration		1,774,128.89			1,604,378.23 +169,750.66
Losses, section 49, Act 1792		49.50			+ 49.50
Total expenses of operation		1,808,666.77			1,656,518.11 +152,148.66
INCOME—					
Receipts from operation		14,973.11			8,034.20 + 6,938.91
Net cost of operation		1,793,693.66			1,648,483.91 +145,209.75
Prior year expense		155,401.89			(2,977.54) +158,379.43
Total net cost		1,949,095.55	1,949,095.55		1,645,506.37 +303,589.18
Outlays (Capital Expenditures):					
Lands (real estate)				1,360.00	— 1,360.00
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures	(50.00)			(2,525.00)	+ 2,475.00
Equipment—					
Vessels and launches	7,982.79			6,024.42	+ 1,958.37
Land transportation equipment	5,190.29			10,764.03	— 5,573.74
Ordnance	26,745.25			(12,028.61)	+ 38,773.86
Portable machinery, tools, etc	2,547.50			814.84	+ 1,732.66
Furniture and fixtures	57,141.72			19,223.62	+ 37,918.10
Miscellaneous equipment	1,274.62			3,187.89	— 1,913.27
Total equipment	100,832.17			27,986.19	+ 72,845.98
Total outlays		100,832.17			26,821.19 + 74,010.98
Net expenditures		2,049,927.72			1,672,327.56 +377,600.16

Bureau of Constabulary—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Assets Brought into Account:				
Public works and improvements	23,468.22			
Equipment	6,105.84	29,574.06		
Balances Dec. 31, 1913:				
PUBLIC WORKS BOND FUND (Act 1954)—				
Lands (real estate)	15,000.00			
Public works and improvements	85,000.00			
		100,000.00		
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate)	61,721.83			
Public works and improvements	345,256.01			
Equipment	1,088,667.18	1,495,645.02		
APPROPRIATED SURPLUS—				
Prepayments	7,632.46			
Insurance claims	3,961.23			
Accounts receivable	8,764.35			
Cash—				
Treasury	178,496.13			
Other officers	266,405.10	444,901.23	465,259.27	
Accounts payable (deduct)		369,184.27	96,075.00	
		<u>3,640,815.57</u>	<u>3,640,815.57</u>	

BUREAU OF PUBLIC WORKS.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate)		896.08		
Public works and improvements		91,812.66		
Equipment		1,338,322.05	1,431,030.79	
APPROPRIATED SURPLUS—				
Supplies	593,444.62			
Account receivable	726,776.66			
Cash—				
Treasury	(1,013,064.68)			
Other officers	58,716.90	(954,347.78)	365,873.50	
Account payable (deduct)		276,508.23	89,365.27	
Appropriations:				
Allotments		324,039.08		
Reversions (deduct)		110,733.20	213,305.88	
Transfers to:				
Maintenance, alteration, and repair of public buildings, section 4, Act 1989			159,000.00	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures			329.29	— 329.29
Telegraph and telephone lines	2,237.63		17.38	+ 2,220.25
Vessels and launches	1,699.60		696.56	+ 1,003.04
Land transportation equipment	20,254.18		15,559.18	+ 4,695.00
Ordnance	22.53		72.63	— 50.10
Stationary machinery	3,506.62		6,165.71	— 2,659.09
Portable machinery, tools, etc.	6,209.14		9,173.59	— 2,964.45
Furniture and fixtures	7,789.23		7,081.78	+ 707.45
Miscellaneous equipment	3,922.95		3,285.09	+ 637.86
Total maintenance		45,641.88	42,381.21	+ 3,260.67
Administration—				
Salaries and wages	202,256.40		279,498.64	— 77,242.24
Expenses of personnel	4,893.58		9,488.04	— 4,589.46
Transportation	10,498.93		15,610.62	— 5,111.69
Office expenses	48,601.60		65,605.68	— 17,004.08
Incidental expenses	154,309.50		188,584.49	— 29,274.99
Total administration		420,560.01	553,782.47	— 133,222.46
Operation—Direct cost—				
Superintendence	421,262.26		517,325.35	— 96,063.09
Labor	218,925.19		305,840.85	— 86,915.66
Material	311,827.63		463,459.76	— 151,632.13
Miscellaneous	710,512.69		773,065.76	— 62,553.07
Total direct cost		1,662,527.77	2,059,691.72	— 397,163.95
Total cost of operation		2,128,729.66	2,655,855.40	— 527,125.74

REPORT OF THE AUDITOR

Bureau of Public Works—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Operation—Income and Expenses—Ctd.				
INCOME—				
Receipts from operation—				
Production.....	1,765,434.13		2,196,676.71	—431,242.58
Surcharges.....	313,089.16		342,615.46	— 29,526.30
Rental of equipment.....	25,407.92		10,242.32	+ 15,165.60
Other receipts.....	676.14			+ 676.14
Total.....		2,104,607.35	2,549,534.49	—444,927.14
Loss in operation (current year).....	24,122.31		106,320.91	— 82,198.60
ADD CHARGES OF ACCOUNT PRIOR YEAR—				
Prior year expense.....	28,104.03			+ 28,104.03
Receipts from operation.....			1,524.50	— 1,524.50
Rental of equipment (debit).....	40,001.02		4,239.43	+ 35,761.59
Total.....		68,105.05	5,763.93	+ 62,341.12
Total loss charged to the fund.....	92,227.36	92,227.36	112,084.84	— 19,857.48
Outlays (Capital Expenditures):				
Lands (real estate).....	(896.08)			— 896.08
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	29,136.78		2,508.62	+ 26,628.16
Streets, roads, and bridges.....	340.00			+ 340.00
Docks, wharves, and harbor improvements..	403.45			+ 403.45
Water and irrigation works and sewers.....	(3,345.22)			— 3,345.22
Telegraph and telephone lines.....	(2,246.43)		1,177.30	— 3,423.73
Total public works and improvements.....	24,288.58		3,685.92	+ 20,602.66
EQUIPMENT—				
Vessels and launches.....	(2,301.10)		(750.84)	— 1,550.26
Land transportation equipment.....	95,151.36		(8,114.77)	+103,266.13
Ordnance.....	(39.49)		(36.97)	— 2.52
Stationary machinery.....	(34,286.63)		(16,570.17)	— 17,716.46
Portable machinery, tools, etc.....	(9,123.92)		(1,107.68)	— 8,016.24
Furniture and fixtures.....	(6,554.19)		3,136.73	— 9,690.92
Miscellaneous equipment.....	(12,293.26)		2,776.76	— 15,070.02
Equipment held for inspection.....	(296.80)		178.13	— 474.93
Total equipment.....	30,255.97		(20,488.81)	+ 50,744.78
Total outlays.....		53,648.47	(16,802.89)	+ 70,451.36
Net expenditures.....		145,875.83	95,281.95	+ 50,593.88
Assets Brought into Account:				
Public works and improvements.....	(18,518.70)			
Equipment.....	284,847.16			
Supplies.....	2,204.68		268,533.14	
DEPRECIATION OF EQUIPMENT.....		611,775.72		
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	97,582.54			
Equipment.....	1,041,649.46	1,139,232.00		
APPROPRIATED SURPLUS—				
Supplies.....	632,183.11			
Account receivable.....	346,404.12			
Cash—				
Treasury.....	(779,408.67)			
Other officers.....	53,760.86	(725,647.81)	252,939.42	
Accounts payable (deduct).....		252,939.42		
			2,002,235.08	2,002,235.08

BUREAU OF NAVIGATION—NAVIGATION DIVISION.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		1,838,877.57		
Equipment.....		2,814,957.40	4,653,884.97	
APPROPRIATED SURPLUS—				
Prepayments.....	2,053.10			
Accounts receivable.....	75,710.20			
Cash—				
Treasury.....	(45,119.77)			
Other officers.....	1,890.91	(43,223.86)	34,534.44	
Accounts payable (deduct).....		34,534.44		

Bureau of Navigation—Navigation Division—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Allotment.....		709,650.00		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	967.28		1,256.73	— 289.45
Vessels and launches.....	122,492.08		128,440.80	— 5,948.72
Land transportation equipment.....	714.48	(1.11)		+ 715.59
Ordnance.....	3,807.18	31.42		+ 3,775.76
Stationary machinery.....		98.86		— 98.86
Portable machinery, tools, etc.....	921.57	1,266.82		— 345.25
Furniture and fixtures.....	502.38	924.29		— 421.91
Miscellaneous equipment.....	1.17	123.89		— 122.72
Total maintenance.....	129,406.14		132,141.70	— 2,735.56
Administration—				
Salaries and wages.....	295,284.47		245,467.76	+49,816.71
Expenses of personnel.....	52,769.86	48,893.09		+ 3,886.77
Transportation.....	220.55	181.61		+ 38.94
Office expenses.....	8,444.48	6,672.68		+ 1,771.80
Rentals.....	131.67	157.00		— 25.33
Incidental expenses.....	162,806.94	167,377.80		— 4,570.86
Total administration.....	519,657.97		468,739.94	+50,918.03
Bad debts.....	43.40			+ 43.40
Prior fiscal year.....	(1,286.73)		6,474.45	— 7,761.18
Total expenses of operation.....	647,820.78		607,356.09	+40,464.69
INCOME—				
Receipts from operation.....	192,543.82		207,109.60	—14,565.78
Prior year income.....	(11.20)		(2,395.35)	+ 2,384.15
Total income from operation.....	192,532.62		204,714.25	—12,181.63
Net cost of operation.....	455,288.16	455,288.16	402,641.84	+52,646.32
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....			110.05	— 110.05
EQUIPMENT—				
Vessels and launches.....	29,904.70		(11,470.56)	+41,375.26
Land transportation equipment.....	760.86		3,943.68	— 3,182.82
Ordnance.....	(3,932.43)		(9,040.91)	+ 5,108.48
Stationary machinery.....			(425.00)	+ 425.00
Portable machinery, tools, etc.....	1,392.73		(3,998.84)	+ 5,391.62
Furniture and fixtures.....	(4,108.09)		(3,971.58)	— 136.51
Miscellaneous equipment.....	729.77		(220.12)	+ 949.89
Total equipment.....	24,747.59		(25,183.33)	+49,930.92
Total outlays.....	24,747.59		(25,073.28)	+49,820.87
Net expenditures.....	480,035.75		377,568.56	+102,467.19
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	1,838,877.57			
Equipment.....	2,839,704.99	4,678,582.56		
APPROPRIATED SURPLUS—				
Accounts receivable.....	93,226.20			
Cash—				
Treasury.....	267,375.30			
Other officers.....	646.08	268,021.38	361,247.58	
Accounts payable (deduct).....		131,633.33	229,614.25	
			5,363,484.97	5,363,484.97

BUREAU OF NAVIGATION—LIGHTHOUSE DIVISION.*Balances June 30, 1913:*

PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		90,053.81		
Equipment.....		99,508.04	189,561.85	
APPROPRIATED SURPLUS—				
Prepayments.....	2,168.75			
Accounts receivable.....	6,380.92			
Cash—				
Treasury.....	(6,180.24)			
Other officers.....	1,658.98	(4,521.26)	4,028.41	
Accounts payable (deduct).....			4,028.41	

REPORT OF THE AUDITOR

Bureau of Navigation—Lighthouse Division—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Allotment.....		242,300.00		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	17,136.95		19,412.13	— 2,275.18
Telegraph and telephone lines.....			7.37	— 7.37
Vessels and launches.....	158.20		59.18	+ 99.02
Land transportation equipment.....			2.50	— 2.50
Ordnance.....	7.88			+ 7.88
Portable machinery, tools, etc.....	224.47		123.44	+ 101.03
Furniture and fixtures.....	2,172.86		686.20	+ 1,486.66
Miscellaneous equipment.....	3,595.61		3,191.16	+ 404.45
Total maintenance.....		23,295.97		23,481.98 — 186.01
Administration—				
Salaries and wages.....	84,935.10		72,481.32	+12,453.78
Expenses of personnel.....	5,090.07		3,376.93	+ 1,713.14
Transportation.....	69.36		161.51	— 92.15
Office expenses.....	1,264.43		2,452.90	— 1,188.47
Rentals.....	441.00		438.00	+ 3.00
Miscellaneous expenses.....	7,978.26		10,446.05	— 2,467.79
Total administration.....		99,778.22		89,356.71 +10,421.51
Prior fiscal year.....		306.79		87.95 + 218.84
Total expenses of operation.....		123,380.98		112,926.64 +10,454.34
INCOME—				
Receipts from operation.....		5.00		15.00 — 10.00
Net cost of operation.....		123,375.98		112,911.64 +10,464.34
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....			879.82	— 879.82
EQUIPMENT—				
Vessels and launches.....	65.88		365.77	— 299.89
Land transportation equipment.....			30.00	— 30.00
Ordnance.....	(51.76)		(3.42)	— 48.34
Portable machinery, tools, etc.....	82.01		129.15	— 47.14
Furniture and fixtures.....	3,531.56		6,615.76	— 3,084.20
Miscellaneous equipment.....	10,510.78		1,513.53	+ 8,997.25
Total equipment.....		14,138.47		8,650.79 + 5,487.68
Total outlays.....		14,138.47		9,580.61 + 4,607.86
Net expenditures.....		137,514.45		122,442.25 +15,072.20
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		90,053.81		
Equipment.....		113,646.51	203,700.32	
APPROPRIATED SURPLUS—				
Accounts receivable.....	6,435.70			
Cash—				
Treasury.....	124,137.95			
Other officers.....	1,417.04	125,554.99	131,990.69	
Accounts payable (deduct).....		27,205.14	104,785.55	
			431,861.85	431,861.85

BUREAU OF NAVIGATION—PORT WORKS DIVISION.

Balances June 30, 1913:				
BONDED DEBT—				
Public works bonds.....			10,345.77	
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	6,892.02			
Equipment.....	422,262.36	429,154.38		
Less amount of bond fund assets.....		10,345.77	418,808.61	
APPROPRIATED SURPLUS—				
Prepayments.....	803.34			
Accounts receivable.....	13,231.87			
Cash—				
Treasury.....	(42,127.53)			
Other officers.....	46,245.75	4,118.22	18,153.43	
Accounts payable (deduct).....		5,251.98	12,901.45	

Bureau of Navigation—Port Works Division—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Allotment		268,800.00		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures	105.12			+ 105.12
Docks, wharves, and harbor improve- ments	63,731.97		49,322.46	+14,409.51
Streets, roads, and bridges .....	.80			+ .80
Vessels and launches	42,732.99		54,994.69	—12,261.70
Portable machinery, tools, etc	157.44		1,055.24	— 897.80
Furniture and fixtures	309.44		329.91	— 20.47
Miscellaneous equipment	856.90		70.63	+ 786.27
Total maintenance	107,894.66		105,772.93	+ 2,121.73
Administration—				
Salaries and wages	40,448.37		31,541.96	+ 8,906.41
Expenses of personnel	3,912.74		2,099.60	+ 1,813.14
Transportation	95.34		57.23	+ 38.11
Office expenses	2,381.42		2,204.62	+ 176.80
Rentals	91.16		77.23	+ 13.93
Incidental expenses	1,627.51		1,263.02	+ 364.49
Total administration	48,556.54		37,243.66	+11,312.88
Operation—				
Labor			(91.80)	+ 91.80
Material			14.45	— 14.45
Total operation			(77.35)	+ 77.35
Prior fiscal year	(362.97)		1,387.30	— 1,750.27
Total expenses of operation	156,088.23		144,326.54	+11,761.69
INCOME—				
Receipts from operation	2,075.00		280.19	+ 1,794.81
Prior year income			(522.67)	+ 522.67
Total income from operation	2,075.00		(242.48)	+ 2,317.48
Net cost of operation	154,013.23	154,013.23	144,569.02	+ 9,444.21
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures	41,141.46		46.95	+41,094.51
EQUIPMENT—				
Vessels and launches	761.01		(360.11)	+ 1,121.12
Ordnance			(2.83)	+ 2.83
Portable machinery, tools, etc	329.99		(2,390.28)	+ 2,720.27
Furniture and fixtures	(133.62)		114.61	— 248.23
Miscellaneous equipment	25.69		(45.71)	+ 71.40
Total equipment	983.07		(2,684.32)	+ 3,667.39
Total outlays	42,124.53		(2,637.37)	+44,761.90
Net expenditures	196,137.76		141,931.65	+54,206.11
Balances Dec. 31, 1913:				
BONDED DEBT—				
Public works bonds		10,345.77		
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements	48,033.48			
Equipment	423,245.43	471,278.91		
Less amount of bond fund assets		10,345.77	460,933.14	
APPROPRIATED SURPLUS—				
Accounts receivable	4,554.96			
Cash—				
Treasury	99,580.76			
Other officers	10,774.92	110,355.68	114,910.64	
Accounts payable (deduct)		29,346.95	85,563.69	
			710,855.83	710,855.83

BUREAU OF POSTS.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements	1,419,417.62			
Equipment	420,208.88		1,839,626.00	
APPROPRIATED SURPLUS—				
Supplies	127,198.82			
Prepayments	1,322.22			
Accounts receivable	3,008.53			
Cash—				
Treasury	177,693.06			
Other officers	65,185.09	242,878.15	374,407.72	
Accounts payable (deduct)		101,516.96	372,890.76	

REPORT OF THE AUDITOR

Bureau of Posts—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Allotment	540,000.00			
Reversion (deduct)	481,825.36	108,174.64		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures	2,629.63		6,004.74	— 3,375.11
Telegraph and telephone lines	163,022.23		173,125.28	—10,103.05
Land transportation equipment	4,689.97		2,103.01	+ 2,586.96
Stationary machinery			101.69	— 101.69
Portable machinery, tools, etc.	775.32		121.69	+ 653.63
Furniture and fixtures	8,459.73		2,276.56	+ 6,183.17
Miscellaneous equipment	42.94		.81	+ 42.13
Total maintenance	179,619.82		183,733.78	— 4,113.96
Administration—				
Salaries and wages	525,255.92		489,926.13	+41,329.79
Expenses of personnel	10,562.92		10,407.01	+ 155.91
Transportation	180,733.02		157,235.36	+23,497.66
Office expenses	34,267.96		35,800.73	— 1,532.77
Rentals	13,312.59		13,064.06	+ 248.53
Special service	101.49		85.23	+ 16.26
Incidental expenses	2,335.36		6,715.69	— 4,380.33
Total administration	766,569.26		707,234.21	+59,335.05
Total expenses of operation	946,189.08		890,967.99	+55,221.09
INCOME—				
Receipts from operation—				
Postal division—				
Stamp sales for postage	364,141.68		355,482.28	+ 8,659.40
Cash paid for postage	2,456.98		2,634.98	— 178.00
Second-class postage	9,011.82		7,999.39	+ 1,012.43
Box rents	14,668.55		14,772.45	— 103.90
Unclaimed matter and sale of waste paper	684.20		53.42	+ 630.78
Total	390,963.23		380,942.52	+10,020.71
Telegraph division—				
Stamps sales for telegrams	301,210.38		276,697.26	+24,513.12
Cash paid for telegrams	8,006.02		6,173.62	+ 1,831.40
Other receipts	56.80		433.91	— 377.61
Total	309,271.70		283,304.79	+25,966.91
Money order division—				
Money order fees	47,512.02		46,249.27	+ 1,262.75
Total receipts from operation all divisions	747,746.95		710,496.58	+37,250.37
Net cost of operation, current fiscal period	198,442.13		180,471.41	+17,970.72
Other Payments and Receipts:				
Repayments to Mindoro Development Co.			2,500.00	— 2,500.00
Prior fiscal year expenses	59,214.21			+59,214.21
Total cost	257,656.34	257,656.34	182,971.41	+74,684.93
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Permanent buildings	(1,065.92)		15,077.12	—16,143.04
Telegraph and telephone lines	11,705.30		(72,708.95)	+84,414.25
Total public works and improvements	10,639.38		(57,631.83)	+68,271.21
EQUIPMENT—				
Land transportation equipment	(973.23)		21,391.78	—22,365.01
Stationary machinery	(2,306.00)		(2,050.00)	— 256.00
Portable machinery, tools, etc.	(128.51)		2,003.78	— 2,132.29
Furniture and fixtures	7,670.39		29,359.82	—21,689.43
Miscellaneous equipment	(11.88)		22.74	— 34.12
Total equipment	4,251.27		50,728.12	—46,476.85
Total outlays	14,890.65		(6,908.71)	+21,799.36
Net expenditures	272,546.99		176,067.70	+96,479.29
Assets Dropped from Account:				
Public works and improvements	(3,533.20)			
Equipment	(7,340.33)			
Supplies	2,539.24	8,334.29		

Bureau of Posts—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances Dec. 31, 1912:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		1,426,523.80		
Equipment.....		417,119.32	1,843,643.12	
APPROPRIATED SURPLUS—				
Supplies.....		176,694.78		
Accounts receivable.....		3,308.35		
Cash—				
Treasury.....	(36,582.17)			
Other officers.....	72,937.80	36,355.63	216,358.76	
Accounts payable (deduct).....		105,301.11	111,057.65	
			<u>2,220,691.40</u>	<u>2,220,691.40</u>

BUREAU OF COAST AND GEODETIC SURVEY.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....			197,444.86	
APPROPRIATED SURPLUS—				
Supplies.....		1,179.06		
Cash—				
Treasury.....	(18,010.96)			
Other officers.....	19,000.00	989.04	2,168.10	
Accounts payable (deduct).....			1,531.13	636.97
Appropriations:				
Allotment.....		200,000.00		
Act 2264.....		3,000.00	203,000.00	
Reversion (deduct).....			85,647.15	117,352.85
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Vessels and launches.....		20,451.21	17,076.52	+ 3,374.69
Ordnance.....		69.02	29.66	+ 39.36
Portable machinery, tools, etc.....		45.35	92.12	— 46.77
Furniture and fixtures.....		52.91	60.18	— 7.27
Miscellaneous equipment.....		94.47	171.01	— 76.54
Total maintenance.....		20,712.96		
Administration—			17,429.49	+ 3,283.47
Salaries and wages.....		54,814.76	52,359.52	+ 2,455.24
Expenses of personnel.....		11,023.86	10,459.89	+ 563.97
Transportation.....		235.11	88.89	+ 146.22
Office expenses.....		4,000.11	2,745.57	+ 1,254.54
Rentals.....		91.30	83.80	+ 8.00
Incidental expenses.....		18,455.64	16,741.96	+ 1,713.68
Total administration.....		88,620.78	82,479.13	+ 6,141.65
Operation—				
Miscellaneous expenses.....			29.13	— 29.13
Deterioration of stores and sales stock.....			.32	— .32
Total operation.....			29.45	— 29.45
Prior fiscal year.....		5,774.47		+ 5,774.47
Total expenses of operation.....		115,108.21	99,938.07	+15,170.14
INCOME—				
Receipts from operation.....		226.29	115.88	+ 110.41
Net cost of operation.....		114,881.92	99,822.19	+15,059.73
Outlays (Capital Expenditures):				
EQUIPMENT—				
Vessels and launches.....		(231.68)	1,864.70	— 2,096.38
Ordnance.....		(81.09)	81.55	— 62.64
Portable machinery, tools, etc.....		(10.50)	(7.29)	— 3.21
Furniture and fixtures.....		73.39	219.74	— 146.35
Miscellaneous equipment.....		307.78	(421.53)	+ 729.31
Total outlays.....		107.90	1,687.17	— 1,579.27
Net expenditures.....		114,989.82	101,509.36	+13,480.46
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....			197,552.76	
APPROPRIATED SURPLUS—				
Supplies.....		1,236.66		
Cash—				
Treasury.....	205.17			
Other officers.....	18,500.00	18,705.17	19,941.83	
Accounts payable (deduct).....			16,941.83	3,000.00
			<u>315,434.63</u>	<u>315,434.63</u>

REPORT OF THE AUDITOR

BUREAU OF LABOR.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		10,296.80		
APPROPRIATED SURPLUS—				
Prepayments.....	2.45			
Accounts receivable.....	135.71			
Cash—				
Treasury.....	2,845.04			
Other officers.....	200.00	3,045.04	3,183.20	
Accounts payable (deduct).....		3,183.20		
Appropriations:				
Allotment.....		54,000.00		
Reversion (deduct).....		22,396.40	31,603.60	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Land transportation equipment.....	145.00		103.67	+ 41.33
Furniture and fixtures.....	221.20		36.14	+ 185.06
Total maintenance.....		366.20		139.81 + 226.39
Administration—				
Salaries and wages.....	16,684.03		14,612.00	+ 2,072.03
Expenses of personnel.....	2,277.28		2,084.78	+ 192.50
Transportation.....	84.82		44.25	+ 40.57
Office expenses.....	2,891.89		3,511.48	— 619.59
Rentals.....	480.00		480.00	
Incidental expenses.....	655.59		899.49	— 243.90
Total administration.....		23,073.61		21,632.00 + 1,441.61
Prior fiscal year.....		4,612.60		(1,034.95) + 5,647.55
Total cost of operation.....		28,052.41	28,052.41	20,736.86 + 7,315.55
Outlays (Capital Expenditures):				
EQUIPMENT—				
Land transportation equipment.....	2,509.71		124.57	+ 2,385.14
Furniture and fixtures.....	1,041.48		618.89	+ 422.59
Total outlays.....		3,551.19		743.46 + 2,807.73
Net expenditures.....		31,603.60		21,480.32 +10,123.28
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		13,847.99		
APPROPRIATED SURPLUS—				
Accounts receivable.....	132.83			
Cash—				
Treasury.....	9,378.82			
Other officers.....	350.00	9,728.82	9,861.65	
Accounts payable (deduct).....		9,861.65		
		41,900.40	41,900.40	

THE CONSULTING ARCHITECT.

Balances June 30, 1913:				
(None.)				
Appropriations:				
Allotment.....	12,000.00			
Reversion (deduct).....	6,000.00		6,000.00	
Operation—Income and Expenses:				
EXPENSES—				
Administration—Salaries and wages.....	6,000.00		6,000.00	
Prior fiscal year.....			(166.66)	+166.66
Total expenses.....	6,000.00	6,000.00		5,833.34 +166.66
Balances Dec. 31, 1913:				
(None.)				
	6,000.00	6,000.00		

THE BOARD OF RATE REGULATION.

Balances June 30, 1913:		
PRINCIPAL ACCOUNT SURPLUS—		
Equipment.....		884.95
APPROPRIATED SURPLUS—		
(None.)		

The Board of Rate Regulation—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Allotment.....	5,000.00			
Reversion (deduct).....	2,652.04	2,347.96		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of furniture and fixtures.....			7.50	— 7.50
Administration—				
Salaries and wages.....	666.67		937.53	— 270.86
Office expenses.....	1,508.81		469.74	+1,039.07
<i>Total administration.....</i>	<i>2,175.48</i>		<i>1,407.27</i>	<i>+ 768.21</i>
<i>Total expenses, current fiscal period.....</i>	<i>2,175.48</i>		<i>1,414.77</i>	<i>+ 760.71</i>
Prior fiscal year expenses.....	160.02			+ 160.02
<i>Total cost.....</i>	<i>2,335.50</i>	<i>2,335.50</i>	<i>1,414.77</i>	<i>+ 920.73</i>
Outlays (Capital Expenditures):				
Equipment—Furniture and fixtures.....	12.46			+ 12.46
<i>Net expenditures.....</i>	<i>2,347.96</i>		<i>1,414.77</i>	<i>+ 933.19</i>
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		397.41		
APPROPRIATED SURPLUS—				
Cash—Treasury.....	1,496.67			
Accounts payable (deduct).....	1,496.67			
	<u>2,732.91</u>	<u>2,732.91</u>		

THE SUPERVISING RAILWAY EXPERT.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....			3,895.59	
APPROPRIATED SURPLUS—				
Prepayments.....	12.00			
Accounts receivable.....	14,913.89			
Cash—Treasury.....	(4,468.99)	10,456.90		
Accounts payable (deduct).....		10,456.90		
Appropriations:				
Allotment.....	20,000.00			
Reversion (deduct).....	3,493.38	16,506.62		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Furniture and fixtures.....	16.58		6.46	+ 10.12
Administration—				
Salaries and wages.....	15,567.78		12,481.83	+ 3,085.95
Expenses of personnel.....	665.04		873.45	— 213.41
Transportation.....			1.78	— 1.78
Office expenses.....	1,246.62		860.91	+ 395.71
Incidental expenses.....	7,031.12		7,015.90	+ 15.22
<i>Total administration.....</i>	<i>24,510.56</i>		<i>21,228.87</i>	<i>+ 3,281.69</i>
Prior fiscal year.....	5,829.71		16.41	+ 5,813.30
<i>Total expenses of operation.....</i>	<i>30,356.85</i>		<i>21,251.74</i>	<i>+ 9,105.11</i>
INCOME—				
Receipts from operation.....	14,150.14		17,502.75	— 3,352.61
Prior year income.....	(274.49)			— 274.49
<i>Total income from operation.....</i>	<i>13,875.65</i>		<i>17,502.75</i>	<i>— 3,627.10</i>
<i>Net cost of operation.....</i>	<i>16,481.20</i>	<i>16,481.20</i>	<i>3,748.99</i>	<i>+12,732.21</i>
Outlays (Capital Expenditures):				
EQUIPMENT—				
Furniture and fixtures.....	25.42		73.75	— 48.33
Miscellaneous equipment.....			18.43	— 18.43
<i>Total outlays.....</i>	<i>25.42</i>		<i>92.18</i>	<i>— 66.76</i>
<i>Net expenditures.....</i>	<i>16,506.62</i>		<i>3,841.17</i>	<i>+12,665.45</i>
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		3,921.01		
APPROPRIATED SURPLUS—				
Accounts receivable.....	5,582.75			
Cash—				
Treasury.....	8,227.42			
Other officers.....	711.74	8,939.16	14,521.91	
Accounts payable (deduct).....		14,521.91		
		<u>20,402.21</u>	<u>20,402.21</u>	

REPORT OF THE AUDITOR

BUREAU OF JUSTICE.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		60,625.50		
APPROPRIATED SURPLUS—				
Supplies.....	7,570.35			
Prepayments.....	459.00			
Accounts receivable.....	646.33			
Cash—Treasury.....	(3,501.34)	5,174.34		
Accounts payable (deduct).....		1,260.00	3,914.34	
Appropriations:				
Allotment.....	140,000.00			
Reversion (deduct).....	44,165.22	95,834.78		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....		3.14	—	3.14
Land transportation equipment.....	40.46	4.40	—	36.06
Furniture and fixtures.....	373.65	1,208.51	—	834.86
Total maintenance.....	414.11		1,216.05	801.94
Administration—				
Salaries and wages.....	71,045.36	60,547.93	—	+10,497.43
Expenses of personnel.....	1,464.59	1,660.63	—	196.04
Transportation.....	27.15	142.29	—	115.14
Office expenses.....	5,917.91	5,377.32	—	+ 540.59
Rentals.....	1,200.00	1,200.00	—	—
Incidental expenses.....	20.83	77.45	—	56.62
Total administration.....	79,675.84		69,005.62	+10,670.22
Prior fiscal year.....	18,030.22		3,403.10	+14,627.12
Total cost of operation.....	98,120.17	98,120.17	73,624.77	+24,495.40
Outlays (Capital Expenditures):				
EQUIPMENT—				
Land transportation equipment.....	3.03	.96	—	+ 2.07
Furniture and fixtures.....	1,625.92	518.86	—	+ 1,107.06
Total outlays.....	1,628.95		519.82	+ 1,109.13
Net expenditures.....	99,749.12		74,144.59	+25,604.53
Assets Brought into Account:				
Equipment.....		1,344.12		
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		63,598.57		
APPROPRIATED SURPLUS—				
Supplies.....	7,546.35			
Accounts receivable.....	1,419.57			
Cash—Treasury.....	15,182.28	24,148.20		
Accounts payable (deduct).....		24,148.20		
		161,718.74	161,718.74	

BUREAU OF CUSTOMS.

<i>Balances June 30, 1913:</i>				
BONDED DEBT—				
Public works bonds.....			200,000.00	
PRINCIPAL ACCOUNT SURPLUS—				
Land (real estate).....	31.22			
Public works and improvements.....	254,728.80			
Equipment.....	290,832.79	545,592.81		
Less amount of bond fund assets.....		200,000.00	245,592.81	
APPROPRIATED SURPLUS—				
Supplies.....	60,157.64			
Prepayments.....	5,031.09			
Accounts receivable.....	436.50			
Cash—				
Treasury.....	(4,404.44)			
Other officers.....	31,815.13	27,410.69	93,085.92	
Accounts payable (deduct).....		12,475.22	80,560.70	
Appropriations:				
Allotment.....	722,000.00			
Restoration.....	24,842.97	746,342.97		
Reversion (deduct).....		833,397.45	412,945.52	

Bureau of Customs—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures	638.83		2,392.57	— 1,753.74
Docks, wharves, and harbor improve- ments		1.50		— 1.50
Telegraph and telephone lines	14.30	13.97		+ .33
Vessels and launches	23,046.15	10,529.32		+ 12,516.83
Land transportation equipment	2,318.67	589.90		+ 1,728.77
Ordnance	30.22	110.52		— 80.30
Stationary machinery		202.00		— 202.00
Portable machinery, tools, etc	137.50	202.59		— 65.09
Furniture and fixtures	507.19	2,698.69		— 2,191.50
Miscellaneous equipment	1.50	346.07		— 344.57
Total maintenance	26,694.36		17,087.13	+ 9,607.23
Administration—				
Salaries and wages	358,547.59	366,333.03		— 7,785.44
Expenses of personnel	69,672.22	12,552.81		+ 57,119.41
Transportation	200.98	852.16		— 651.18
Office expenses	18,018.51	21,635.85		— 3,617.34
Rentals		22.20		— 22.20
Special service	1,359.79	1,352.49		+ 7.30
Incidental expenses	5,960.59	17,426.54		— 11,465.95
Total administration	453,759.68		420,175.08	+ 33,584.60
Prior year expense	70,896.81		1,462.70	+ 69,434.11
Total expenses of operation	551,350.85		438,724.91	+ 112,625.94
INCOME—				
Receipts from operation	86,493.83		100,148.53	— 13,654.70
Net cost of operation	464,857.02	464,857.02	338,576.38	+ 126,280.64
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures	1,813.12		454.11	+ 1,359.01
Telegraph and telephone lines			416.51	— 416.51
Total public works and improvements...	1,813.12		870.62	+ 942.50
EQUIPMENT—				
Vessels and launches	4,954.92		19,577.79	— 14,622.87
Land transportation equipment	(2,615.13)		1,296.10	— 3,911.23
Ordnance	4,174.58		55.94	+ 4,118.64
Stationary machinery			(297.00)	+ 297.00
Portable machinery, tools, etc	4.19		31.87	— 27.68
Furniture and fixtures	2,120.05		3,865.38	— 1,745.33
Miscellaneous equipment	802.46		(181.79)	+ 984.25
Total equipment	9,441.07		24,348.29	— 14,907.22
Total outlays	11,254.19			25,218.91
Net expenditures	476,111.21			363,795.29
Assets Brought into Account:				
Land (real estate)	322,091.48			
Public works and improvements	14,993.58			
Equipment	212,303.00			
Supplies	28.25		549,416.81	
Balances Dec. 31, 1913:				
BONDED DEBT—				
Public works bonds		200,000.00		
PRINCIPAL ACCOUNT SURPLUS—				
Land (real estate)	322,122.70			
Public works and improvements	71,535.50			
Equipment	512,576.86	906,235.06		
APPROPRIATED SURPLUS—				
Supplies	66,365.13			
Accounts receivable	3,365.38			
Cash—				
Treasury	51,685.61			
Other officers	28,224.23	79,909.84	149,640.35	
Accounts payable (deduct)		132,217.09	17,423.26	
		1,588,515.34	1,588,515.34	

REPORT OF THE AUDITOR
BUREAU OF INTERNAL REVENUE.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		3,703.17		
Equipment.....		110,780.90	114,484.07	
APPROPRIATED SURPLUS—				
Supplies.....	10,294.04			
Prepayments.....	3,569.37			
Accounts receivable.....	398.98			
Cash—				
Treasury.....	2,149.69			
Other officers.....	728.45	2,878.14	17,140.53	
Accounts payable (deduct).....		6,846.49	10,294.04	
Appropriations:				
Allotment.....		520,000.00		
Reversion (deduct).....		227,917.20	292,082.80	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....			622.59	— 622.59
Vessels and launches.....	3,703.22		240.50	+ 3,462.72
Land transportation equipment.....	6,234.29		199.14	+ 6,035.15
Ordnance.....	82.09		10.37	+ 71.72
Portable machinery, tools, etc.....	609.24		.83	+ 608.41
Furniture and fixtures.....	4,769.62		1,267.11	+ 3,502.51
Miscellaneous equipment.....	444.31			+ 444.31
Total maintenance.....		15,842.77	2,340.54	+13,502.23
Administration—				
Salaries and wages.....	223,446.65		221,483.09	+ 1,963.56
Expenses of personnel.....	28,118.31		30,601.47	— 2,483.16
Transportation.....	568.38		1,194.74	— 626.36
Office expenses.....	42,948.52		31,343.43	+11,605.09
Special service.....	1,027.37		2,180.24	— 1,152.87
Incidental expenses.....	7,046.21		7,770.88	— 724.67
Total administration.....		303,155.44	294,573.85	+ 8,581.59
Prior year expense.....		49,548.55	3.00	+49,545.55
Total expenses of operation.....		368,546.76	296,917.39	+71,629.37
INCOME—				
Receipts from operation.....		52,863.20	51,958.81	+ 904.39
Net cost of operation.....		315,683.56	315,683.56	244,958.58
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....			1,851.58	— 1,851.58
EQUIPMENT—				
Vessels and launches.....	(3,502.76)		77.97	— 3,580.73
Land transportation equipment.....	(3,990.30)		4,695.84	— 8,686.14
Ordnance.....	(25.79)		58.10	— 83.89
Portable machinery, tools, etc.....	(564.45)		(992.15)	+ 427.70
Furniture and fixtures.....	(4,524.74)		445.24	— 4,969.98
Miscellaneous equipment.....	(686.18)		(115.34)	— 570.84
Total equipment.....	(13,294.22)		4,169.66	—17,463.88
Total outlays.....		(13,294.22)		6,021.24
Net expenditures.....		302,389.34	250,979.82	+51,409.52
Assets Brought into Account:				
Equipment.....		47.18		
Supplies.....		12.50	59.68	
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		3,703.17		
Equipment.....		97,538.86	101,237.03	
APPROPRIATED SURPLUS—				
Supplies.....	9,460.46			
Accounts receivable.....	25,522.73			
Cash—				
Treasury.....	32,364.40			
Other officers.....	1,098.64	33,463.04	68,446.23	
Accounts payable (deduct).....		68,446.23		
		416,920.59	416,920.59	

BUREAU OF THE TREASURY.

					Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-)
					Debit.	Credit.		
<i>Balances June 30, 1913:</i>								
PRINCIPAL ACCOUNT SURPLUS—								
Public Works and Improvements.....			49,324.35					
Equipment.....			29,265.44			78,589.79		
APPROPRIATED SURPLUS—								
Prepayments.....		8,441.66						
Accounts receivable.....		74.91						
Cash—								
Treasury.....	17,406.43							
Other officers.....	25.00	17,431.43	20,948.00					
Accounts payable (deduct).....			2,744.21			18,203.79		
Appropriations:								
Allotment.....		123,000.00						
Restoration.....		60,000.00	183,000.00					
Reversions.....			75,925.22			107,074.78		
Operation—Income and Expenses:								
EXPENSES—								
Maintenance of—								
Buildings and structures.....		2,259.11				3,348.26		— 1,089.15
Furniture and fixtures.....		288.00				2,206.70		— 1,918.70
Total maintenance.....			2,547.11				5,554.96	— 3,007.85
Administration—								
Salaries and wages.....		56,231.54				47,829.44		+ 8,402.10
Expenses of personnel.....		3,714.62				1,639.47		+ 2,075.15
Transportation.....		3,340.56				292.73		+ 3,047.83
Office expenses.....		6,101.56				6,687.55		— 585.99
Incidental expenses.....		1,737.59				1,495.19		+ 242.40
Total administration.....			71,125.87				57,944.38	+13,181.49
Prior fiscal year.....			18,809.93				592.32	+18,217.61
Total expenses of operation.....			92,482.91				64,091.66	+28,391.25
INCOME—								
Receipts from operation.....			791.00				2,463.21	— 1,672.21
Net cost of operation.....			91,691.91	91,691.91			61,628.45	+30,063.46
Outlays (Capital Expenditures):								
PUBLIC WORKS AND IMPROVEMENTS—								
Buildings and structures.....	15,996.29					21,564.36		— 5,568.07
Water and irrigation works and sewers.....	14,097.76							+14,097.76
Total public works and improvements.....		30,094.05				21,564.36		+ 8,529.69
EQUIPMENT—								
Furniture and fixtures.....	492.61					185.80		+ 306.81
Miscellaneous equipment.....						4.40		— 4.40
Total equipment.....		492.61				190.20		+ 302.41
Total outlays.....			30,586.66				21,754.56	+ 8,832.10
Net expenditures.....			122,278.57				83,383.01	+38,895.56
Assets Brought into Account:								
Equipment.....						1,248.80		
<i>Balances Dec. 31, 1913:</i>								
PRINCIPAL ACCOUNT SURPLUS—								
Public Works and Improvements.....		79,418.40						
Equipment.....		31,006.85	110,425.25					
APPROPRIATED SURPLUS—								
Accounts receivable.....	811.92							
Cash—Treasury.....	49,078.02	49,889.94						
Accounts payable (deduct).....		46,889.94	3,000.00					
					205,117.16	205,117.16		

BUREAU OF AGRICULTURE.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....		2,800.47		
Public works and improvements.....		76,287.01		
Equipment.....		331,367.93	410,455.41	
APPROPRIATED SURPLUS—				
Accounts receivable.....	23,372.54			
Cash—				
Treasury.....	(4,569.06)			
Other officers.....	23,484.92	18,915.86	42,288.40	
Accounts payable (deduct).....		21,168.07	21,120.33	

REPORT OF THE AUDITOR

Bureau of Agriculture—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Appropriations:					
Allotment.....	950,000.00				
Act 2208.....	25,000.00				
Restoration.....	48,052.63	1,023,052.63			
Reversion (deduct).....		516,769.71	506,282.92		
TRANSFERS TO PUBLIC WORKS, BUREAU OF AGRICULTURE, ACT 2264.....			400.00		
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Buildings and structures.....	3,423.35		1,505.90		+ 1,917.45
Streets, roads, and bridges.....			100.16		— 100.16
Water and irrigation works and sewers.....	160.15		573.34		— 413.19
Vessels and launches.....	468.67		36.57		+ 432.10
Land transportation equipment.....	13,711.53		11,954.67		+ 1,756.86
Stationary machinery.....	912.78		1,097.42		— 184.64
Portable machinery, tools, etc.....	2,027.91		744.38		+ 1,283.53
Furniture and fixtures.....	1,144.97		1,063.38		+ 81.59
Miscellaneous equipment.....	817.89		1,152.14		— 334.25
Total maintenance.....		22,667.25		18,227.96	+ 4,439.29
Administration—					
Salaries and wages.....	324,279.12		319,842.79		+ 4,436.33
Expenses of personnel.....	73,031.81		77,959.39		— 4,927.58
Transportation.....	16,155.31		23,282.65		— 7,127.34
Office expenses.....	31,170.91		30,783.71		+ 387.20
Rentals.....	1,407.54		1,184.35		+ 223.19
Incidental expenses.....	21,808.38		28,818.74		— 7,010.36
Total administration.....		467,853.07		481,871.63	—14,018.56
Operation—					
Labor.....			(9.80)		+ 9.80
Material.....			9.30		— 9.30
Total operation.....				(.50)	+ .50
Prior fiscal year.....	47,377.49			5,003.54	+42,373.95
Total expenses of operation.....		537,897.81		505,102.63	+32,795.18
INCOME—					
Receipts from operation.....	31,282.65		54,327.43		—23,044.78
Prior year income.....	1,383.66		170.53		+ 1,213.13
Total income from operation.....		32,666.31		54,497.96	—21,831.65
Net cost of operation.....		505,231.50	505,231.50	450,604.67	+54,626.83
Outlays (Capital Expenditures):					
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures.....			1,123.47		— 1,123.47
Water and irrigation works and sewers.....			(1,602.24)		+ 1,602.24
Total public works and improvements.....			(478.77)		+ 478.77
EQUIPMENT—					
Vessels and launches.....	13.72		(1,966.82)		+ 1,980.54
Land transportation equipment.....	4,676.31		(3,967.78)		+ 8,644.09
Stationary machinery.....	6,887.83		4,161.96		+ 2,725.87
Portable machinery, tools, etc.....	23.37		1,453.68		— 1,430.31
Furniture and fixtures.....	6,759.41		3,533.90		+ 3,225.51
Miscellaneous equipment.....	1,148.72		192.02		+ 956.70
Total equipment.....	19,509.36		3,406.96		+16,102.40
Total outlays.....		19,509.36		2,928.19	+16,581.17
Net expenditures.....		524,740.86		453,532.86	+71,208.00
Assets Brought into Account:					
Equipment.....			15,310.76		
Balances Dec. 31, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Lands (real estate).....	2,800.47				
Public works and improvements.....	76,287.01				
Equipment.....	366,188.05	446,275.53			
APPROPRIATED SURPLUS—					
Supplies.....	723.12				
Accounts receivable.....	16,055.56				
Prepayments.....	4.80				
Cash—					
Treasury.....	57,588.03				
Other officers.....	19,897.28	77,485.31	94,268.79		
Accounts payable (deduct).....	10,088.33				
Deferred income (deduct).....	81,968.07	92,006.40	2,262.39		
				953,169.42	953,169.42

BUREAU OF EDUCATION.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
BONDED DEBT—				
Public works bonds (normal school).....		60,000.00		
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....	167,900.00			
Public works and improvements.....	450,481.61			
Equipment.....	2,221,799.71	2,840,181.32		
Less acquired from Bond Fund.....		60,000.00	2,780,181.32	
APPROPRIATED SURPLUS—				
Prepayments.....	7,311.93			
Accounts receivable.....	13,383.47			
Cash—				
Treasury.....	74,727.19			
Other officers.....	19,281.69	94,008.88	114,704.28	
Accounts payable (deduct).....		100,763.80	13,940.48	
Appropriations:				
Allotment.....	3,760,000.00			
Act 2208.....	126,850.00			
Act 2288.....	175,000.00			
Restoration.....	1,759.78	4,063,609.78		
Reversion (deduct).....		1,718,481.51	2,345,128.27	
TRANSFER TO BAGUIO TEACHER'S CAMP, ACTS 1994, 2882, 2194.....		5,000.00		
TRANSFER FROM MUNICIPAL TEACHERS, ACTS 1984, 2048.....			26,324.02	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	997.46	1,390.62	— 393.16	
Schoolhouses.....	356.96	1,827.38	— 1,470.42	
Land transportation equipment.....	2,540.01	1,822.27	+ 717.74	
Stationary machinery.....	10,358.13	764.85	+ 9,593.28	
Portable machinery, tools, etc.....	54,293.57	4,266.19	+ 50,027.38	
Furniture and fixtures.....	74,795.85	33,266.23	+ 41,529.62	
Miscellaneous equipment.....	4,477.59	2,042.77	+ 2,434.82	
Total maintenance.....		147,819.57	45,380.31	+102,439.26
Administration—				
Salaries and wages.....	1,466,187.05	1,451,599.03	+ 14,588.02	
Expenses of personnel.....	116,204.81	148,651.03	— 32,446.22	
Transportation.....	10,420.03	16,930.97	— 6,510.94	
Office expenses.....	96,524.73	76,601.03	+ 19,923.70	
Rentals.....	7,635.00	5,312.03	+ 2,322.97	
Incidental expenses.....	189,935.89	197,132.67	— 7,196.78	
Government students in United States.....	8,879.16	4,818.10	+ 4,061.06	
Total administration.....		1,895,786.67	1,901,044.86	— 5,258.19
Total expenses of operation.....		2,043,606.24	1,946,425.17	+ 97,181.07
INCOME—				
Receipts from operation.....		41,873.75	36,095.88	+ 5,777.87
Net cost of operation.....		2,001,732.49	1,910,329.29	+ 91,403.20
Prior year expenses.....	126,527.01		1,344.64	+125,182.37
Prior year income.....	951.86		(133.83)	+ 1,085.19
Net prior year expense.....		125,575.65	1,478.47	+124,097.18
Net cost.....		2,127,308.14	1,911,807.76	+215,500.38
Contribution to Municipalities:				
Support primary instruction in barrio schools.....	401,862.95	401,862.95	63,783.40	+338,079.55
Outlays (Capital Expenditures):				
Lands (real estate).....	1,500.00			+ 1,500.00
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....		4,866.43	— 4,866.43	
Schoolhouses.....	266.86		+ 266.86	
Total public works and improvements.....	266.86	4,866.43	— 4,599.57	
EQUIPMENT—				
Land transportation equipment.....	4,099.24	5,624.51	— 1,525.27	
Stationary machinery.....	(10,173.19)	1,070.90	— 11,244.09	
Portable machinery, tools, etc.....	(48,364.67)	2,913.37	— 51,278.04	
Furniture and fixtures.....	(66,766.65)	21,008.87	— 87,775.52	
Miscellaneous equipment.....	613.93	7,213.09	— 6,599.16	
Primary school books and class equipment.....	(79,314.69)	(87,386.41)	+ 8,071.72	
Total equipment.....	(199,906.03)	(49,560.67)	—150,345.36	
Total outlays.....		(198,189.17)	(44,694.24)	—153,444.93
Net expenditures.....		2,331,031.92	1,930,806.92	+400,135.00

REPORT OF THE AUDITOR

Bureau of Education—Continued.

			Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
			Debit.	Credit.		
Assets Brought into Account:						
Lands (real estate).....			1,125.00			
Public works and improvements.....						
Equipment.....			24,697.77		25,822.77	
<hr/>						
<i>Balances Dec. 31, 1913:</i>						
BONDED DEBT—						
Public works bonds (normal school).....				60,000.00		
PRINCIPAL ACCOUNT SURPLUS—						
Lands (real estate).....		170,525.00				
Public works and improvements.....		450,748.47				
Equipment.....		2,046,591.45	2,667,864.92			
<hr/>						
Less acquired from Bond Fund.....			60,000.00	2,607,864.92		
<hr/>						
APPROPRIATED SURPLUS—						
Prepayments.....		478.40				
Accounts receivable.....		13,931.30				
Cash—						
Treasury.....	215,579.66					
Other officers.....	16,497.25	232,076.91	246,486.61			
<hr/>						
Accounts payable (deduct).....			197,125.76	49,360.85		
<hr/>						
			5,251,396.86	5,251,396.86		
<hr/>						

BUREAU OF PRISONS—PRISON DIVISION.

Balances June 30, 1913:						
BONDED DEBT—						
Public works bonds				100,000.00		
PRINCIPAL ACCOUNT SURPLUS—						
Land (real estate)	2,630.00					
Public works and improvements.....	1,226,188.25					
Equipment	178,680.20	1,407,498.45				
Deduct bond fund assets		100,000.00		1,307,498.45		
APPROPRIATED SURPLUS—						
Supplies	133,032.45					
Accounts receivable	7,998.47					
Prepayments	2,603.66					
Cash—Treasury	5,329.82	148,964.40				
Accounts payable (deduct)		16,838.85		132,125.55		
Appropriations:						
Allotment		596,678.00				
Reversion (deduct)		388,378.72		208,299.28		
Operation—Income and Expenses:						
EXPENSES—						
Maintenance of—						
Buildings and structures.....	8,053.16			10,997.13		— 2,943.97
Water and irrigation works and sewers	1,106.36			563.35		+ 543.01
Telegraph and telephone lines	151.04			214.28		— 63.24
Vessels and launches	912.75			582.64		+ 330.11
Land transportation equipment	663.98			670.24		— 6.26
Ordnance	21.98			62.48		— 40.50
Stationary machinery	625.75			1,624.22		— 998.47
Portable machinery, tools, etc.....	1,039.59			1,039.59		
Furniture and fixtures	4,326.83			3,303.74		+ 1,023.09
Miscellaneous equipment	818.70			816.36		+ 2.34
Total maintenance		17,720.14			19,874.03	— 2,153.89
General administration expenses—						
Salaries and wages	119,921.52			108,646.11		+11,275.41
Expenses of personnel	3,007.95			2,286.17		+ 721.78
Transportation	6,608.64			4,100.87		+ 2,507.77
Office expenses	4,208.92			3,510.77		+ 698.15
Total		133,747.03			118,543.92	+15,203.11
General expenses of prisoners (E-6)—						
Kitchen and bakery	2,484.09			2,052.61		+ 431.48
Hospital illumination and ice	2,515.94			2,353.33		+ 162.61
Water and sewers	2,820.82			2,785.65		+ 35.17
Light, fuel, etc.....	24,952.96			19,914.83		+ 5,038.13
Launch supplies	1,877.51			662.85		+ 1,214.66
Total		34,651.32			27,769.27	+ 6,882.05

Bureau of Prisons—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Operation—Income and Expenses—Ctd.				
EXPENSES—Continued.				
Direct expenses of prisoners (E-6)—				
Subsistence	147,059.25		152,190.94	— 5,131.69
Clothing, laundry, cigarettes, etc.....	36,864.90		40,111.04	— 3,246.14
Gratuities, discharged prisoners	3,019.00		1,129.75	+ 1,889.25
Transportation, discharged prisoners..	3,040.01		2,527.67	+ 512.34
Transportation from and to Iwahig....	3,046.80		2,117.32	+ 929.48
Maintenance of juvenile offenders	2,746.40		2,981.78	— 235.38
Maintenance of insane			2,456.60	— 2,456.60
Burial of deceased prisoners	281.00		415.00	— 134.00
Gratuities, Iwahig colonists and set- tlers	5,126.13		2,631.82	+ 2,494.31
Total	201,183.49		206,561.92	— 5,378.43
Total	387,301.98		372,749.14	+14,552.84
Deduct amounts received from provinces and municipalities for maintenance of prisoners (E-6)	41,617.68		87,702.72	+ 3,914.96
Net expenses of operation	345,684.30		335,046.42	+10,637.88
Deterioration of stores	182.21		1,910.20	— 1,727.99
Bad debts	100.50			+ 100.50
Prior fiscal year	30,412.76	30,695.47	(194.27)	+30,607.03
Total gross cost	376,379.77		336,762.35	+39,617.42
INCOME—				
Receipts from operation	19,666.58		20,550.08	— 883.50
Other receipts	16,380.05		14,041.85	+ 2,338.20
Total	36,046.63		34,591.93	+ 1,454.70
Net cost of operation	340,333.14	340,333.14	302,170.42	+38,162.72
Outlays (Capital Expenditures):				
EQUIPMENT—				
Vessels and launches			(184.02)	+ 184.02
Land transportation equipment	220.67		(1,075.75)	+ 1,296.42
Ordnance	48.83		.23	+ 48.60
Sationary machinery	237.02		(2,094.11)	+ 2,331.13
Portable machinery, tools, etc.....	(186.95)		(837.75)	+ 650.80
Furniture and fixtures	(674.66)		899.43	— 1,574.09
Miscellaneous equipment	446.78		36.08	+ 410.70
Total equipment	91.69		(3,255.89)	+ 3,347.58
Total outlays	91.69		(3,255.89)	+ 3,347.58
Net expenditures	340,424.83		298,914.53	+41,510.30
Balances Dec. 31, 1913:				
BONDED DEBT—				
Public works bonds		100,000.00		
PRINCIPAL ACCOUNT SURPLUS—				
Land (real estate)	2,630.00			
Public works and improvements	1,226,188.25			
Equipment	178,771.89	1,407,590.14		
Deduct bond fund assets		100,000.00	1,307,590.14	
APPROPRIATED SURPLUS—				
Supplies	147,685.95			
Accounts receivable	9,129.86			
Cash—				
Treasury	(107,947.65)			
Other officers	4,318.27	(103,629.38)	53,186.43	
Accounts payable (deduct)		53,186.43		
			1,747,923.28	1,747,923.28

UNIVERSITY OF THE PHILIPPINES.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate)		218,933.29		
Public works and improvements.....		49,718.76		
Equipment.....		249,764.86	518,416.91	
APPROPRIATED SURPLUS—				
Accounts receivable.....	1,560.16			
Prepayments.....	5,208.58			
Cash—				
Treasury.....	68,065.19			
Other officers.....	3,982.53	72,047.72	78,811.46	
Accounts payable (deduct).....		1,350.16		
Deferred income (deduct).....		8,736.00	10,086.16	68,725.30

University of the Philippines—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Act 2260.....	625,000.00			
Restoration.....	23,239.67	648,239.67		
Transfers:				
From Gratuitous Medical Service.....		35,000.00		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....			15.28	— 15.28
Schoolhouses.....	1,386.45		930.14	+ 456.31
Land transportation equipment.....	6.00		1,667.70	— 1,661.70
Stationary machinery.....	455.25			+ 455.25
Portable machinery, tools, etc.....	50.94		92.10	— 41.16
Furniture and fixtures.....	324.19		602.56	— 278.37
Miscellaneous equipment.....	464.97		236.45	+ 228.52
Total maintenance.....	2,687.80		3,544.23	— 856.43
Administration—				
Salaries and wages.....	248,988.72		212,594.52	+ 36,394.20
Expenses of personnel.....	4,391.05		7,788.46	— 3,397.41
Transportation.....	457.15		722.23	— 265.08
Office expenses.....	7,120.71		10,910.32	— 3,789.61
Rentals.....	1,990.70		3,830.72	— 1,840.02
Incidental expenses.....	21,552.85		22,824.72	— 1,271.87
Total administration.....	284,501.18		258,670.97	+ 25,830.21
Prior fiscal year.....	24,885.57		1,788.31	+ 23,097.26
Total expenses of operation.....	312,074.55		264,003.51	+ 48,071.04
INCOME—				
Receipts from operation.....	25,116.79		11,168.69	+ 13,948.10
Net cost of operation.....	286,957.76	286,957.76	252,834.82	+ 34,122.94
Outlays (Capital Expenditures):				
Lands (real estate).....			1,500.00	— 1,500.00
PUBLIC WORKS AND IMPROVEMENTS—				
Schoolhouses.....	7,803.14		7,139.46	+ 663.68
EQUIPMENT—				
Land transportation equipment.....	780.00		(1,558.81)	+ 2,338.81
Stationary machinery.....	3,456.87		1.44	+ 3,455.43
Portable machinery, tools, etc.....	399.29		821.09	— 421.80
Furniture and fixtures.....	13,064.92		18,088.95	— 5,024.03
Miscellaneous equipment.....	18,718.85		25,163.04	— 6,444.19
Total equipment.....	36,419.93		42,516.21	— 6,096.28
Total outlays.....	44,223.07		51,155.67	— 6,932.60
Net expenditures.....	331,180.83		303,990.49	+ 27,190.34
Assets Brought Into Account:				
Public works and improvements (University Hall).....	249,972.02			
Equipment (dropped).....	(9,700.98)	240,271.04		
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....	218,933.29			
Public works and improvements.....	307,493.92			
Equipment.....	276,483.81	802,911.02		
APPROPRIATED SURPLUS—				
Accounts receivable.....	1,257.66			
Cash—				
Treasury.....	450,970.35			
Other officers.....	5,685.45	456,655.80		
Accounts payable (deduct).....		37,129.32	420,784.14	
		1,510,652.92	1,510,652.92	
THE PHILIPPINE LIBRARY.				
Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	44.25			
Equipment, books, furniture, etc.....	180,957.68	181,001.93		
APPROPRIATED SURPLUS—				
Prepayments.....	958.33			
Cash—				
Treasury.....	19,870.94			
Other officers.....	109.01	19,479.95	20,498.28	
Accounts payable (deduct).....		1,835.52	19,102.76	

The Philippine Library—Continued.

			Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).	
			Debit.	Credit.			
Appropriations:							
Allotment.....	55,000.00						
Act 2264.....	15,000.00	70,000.00					
Reversion (deduct).....		23,885.52		46,164.48			
Operation—Income and Expenses:							
EXPENSES—							
Maintenance of—							
Buildings and structures.....	1,715.25			944.90	+	770.35	
Furniture and fixtures.....	(590.40)			983.75	—	1,574.15	
<i>Total maintenance</i>		1,124.85			1,928.65	— 803.80	
Administration—							
Salaries and wages.....	19,510.59			15,197.66	+	4,312.93	
Expenses of personnel.....	143.30			925.73	—	782.43	
Transportation.....	69.88			230.00	—	160.12	
Office expenses.....	4,555.73			5,196.39	—	640.66	
Incidental expenses.....	4,432.06			1,285.58	+	3,146.48	
<i>Total administration</i>		23,711.56			22,835.36	+	5,876.20
Prior fiscal year.....		4,045.65			79.10	+	3,966.55
<i>Total cost of operation</i>		33,882.06			24,843.11	+	9,038.95
INCOME—							
Receipts from operation.....	1,717.85			1,898.42	—	180.57	
Prior year income.....				.25	—	.25	
<i>Total income from operation</i>		1,717.85			1,898.67	—	180.82
<i>Net cost of operation</i>		32,164.21	32,164.21		22,944.44	+	9,219.77
Outlays (Capital Expenditures) :							
PUBLIC WORKS AND IMPROVEMENTS—							
Buildings and structures.....					22.13	—	22.13
EQUIPMENT—							
Land transportation equipment.....	83.60					+	83.60
Portable machinery, tools, etc.....	(4.55)			2.27	—	6.82	
Furniture and fixtures.....	14,237.14			11,721.55	+	2,515.59	
<i>Total equipment</i>	14,316.19			11,723.82	+	2,592.37	
<i>Total outlays</i>		14,316.19			11,745.95	+	2,570.24
<i>Net expenditures</i>		46,480.40			34,690.39	+	11,790.01
Assets Brought into Account:							
Equipment.....				597.99			
<i>Balances Dec. 31, 1913 :</i>							
PRINCIPAL ACCOUNT SURPLUS—							
Public works and improvements.....		44.25					
Equipment—Books, furniture, etc.....		195,871.86	195,916.11				
APPROPRIATED SURPLUS—							
Prepayments.....	958.33						
Accounts receivable.....	1.17						
Cash—							
Treasury.....	23,622.62						
Other officers.....	48.71	23,671.33	24,630.83				
Accounts payable (deduct).....		5,848.99	18,786.84				
			246,867.16	246,867.16			

THE JUDICIARY.

<i>Balances June 30, 1913 :</i>						
PRINCIPAL ACCOUNT SURPLUS—						
Public works and improvements.....		78.27				
Equipment.....		135,855.43	135,933.70			
APPROPRIATED SURPLUS—						
Supplies.....	46,444.80					
Repayments.....	22,100.18					
Accounts receivable.....	5,545.54					
Cash—						
Treasury.....	3,812.83					
Other officers.....	10,364.13	14,176.96	88,267.48			
Accounts payable (deduct).....		41,822.68	46,444.80			
Appropriations:						
Allotment.....	900,000.00					
Act 2267.....	8,000.00	908,000.00				
Reversion (deduct).....		418,589.63	489,410.37			

REPORT OF THE AUDITOR

The Judiciary—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Buildings and structures.....	584.49			368.76	+ 215.73
Land transportation equipment.....	12.00			14.85	— 2.85
Furniture and fixtures.....	1,791.75			1,177.76	+ 613.99
Miscellaneous equipment.....				141.80	— 141.80
Total maintenance.....		2,388.24			
Administration—					
Salaries and wages.....	685,209.22			653,322.97	+ 31,886.25
Expenses of personnel.....	27,649.58			31,977.92	— 4,328.34
Transportation.....	235.04			515.43	— 280.39
Office expenses.....	46,172.85			45,217.47	+ 955.38
Rentals.....	1,688.20			1,600.95	+ 87.25
Incidental expenses.....	4,694.69			12,607.25	— 7,912.56
Total administration.....		765,649.58		745,241.99	+ 20,407.59
Bad debts.....				5.42	— 5.42
Prior fiscal year.....		74,940.53		(2,912.72)	+ 77,853.25
Total expenses of operation.....		842,978.35		744,037.86	+ 98,940.49
INCOME—					
Receipts from operation—					
Fees, fines, and courts costs—					
Supreme Court and Court of First Instance	120,721.00			121,071.39	— 350.39
Justice of peace courts.....	187,700.80			192,069.53	— 4,368.73
Prior year income.....				152.65	— 152.65
Total income from operation.....		308,421.80		313,293.57	— 4,871.77
Net cost of operation.....		534,556.55	534,556.55	430,744.29	+103,812.26
Outlays (Capital Expenditures) :					
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures.....				39.13	— 39.13
EQUIPMENT—					
Land transportation equipment.....				.37	— .37
Portable machinery, tools, etc.....				(80.55)	+ 80.55
Furniture and fixtures.....	1,293.87			16,274.10	— 14,980.23
Miscellaneous equipment.....	4.75			(50.19)	+ 54.94
Total equipment.....	1,298.62			16,143.73	— 14,845.11
Total outlays.....		1,298.62		16,182.86	— 14,884.24
Net expenditures.....		535,855.17		446,927.15	+ 88,928.02
Assets Dropped from Account:					
Equipment.....			17,335.21		
Balances Dec. 31, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		78.27			
Equipment.....		119,818.84	119,897.11		
APPROPRIATED SURPLUS—					
Supplies.....	50,750.96				
Prepayments.....	10,000.00				
Accounts receivable.....	5,929.50				
Cash—					
Treasury.....	36,630.85				
Other officers.....	5,331.11	41,961.96	108,642.42		
Accounts payable (deduct).....			108,642.42		
			671,788.87	671,788.87	

THE CODE COMMITTEE.*Balances June 30, 1913:*

PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....				4,978.25
APPROPRIATED SURPLUS—				
Prepayments.....	3,008.00			
Accounts receivable.....	2.93			
Cash—Treasury.....	(2,826.69)	184.24		
Accounts payable (deduct).....		184.24		
Appropriations:				
Allotment.....		90,000.00		
Reversions (deduct).....		51,159.21	38,840.79	

The Code Committee—Continued.

Operation—Income and Expenses:	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (—).
	Debit.	Credit.		
EXPENSES—				
Maintenance of furniture and fixtures.....	31.92		17.47	+ 14.45
Administration—				
Salaries and wages.....	35,484.56		35,720.99	— 236.43
Expenses of personnel.....			1,020.25	—1,020.25
Transportation.....			53.53	— 53.53
Office expenses.....	515.73		657.97	— 142.24
Rentals.....	917.15		777.60	+ 139.55
Total administration.....	36,917.44		38,230.34	—1,312.90
Prior year expenses.....	1,817.25		550.84	+1,266.41
Total cost of operation.....	38,766.61	38,766.61	38,798.65	— 32.04
Outlays (Capital Expenditures):				
EQUIPMENT—				
Furniture and fixtures.....	74.18		108.03	— 33.85
Net expenditures.....	38,840.79		38,906.68	— 65.89
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		5,052.43		
APPROPRIATED SURPLUS—				
Accounts receivable.....	.66			
Cash—Treasury.....	5,019.67	5,020.33		
Accounts payable (deduct).....		5,020.33		
		43,819.04	43,819.04	

THE INSULAR GOVERNMENT.

OPERATION STATEMENTS OF SELF-SUSTAINING BUREAUS AND FUNDS.

OPERATION STATEMENTS OF SELF-SUSTAINING BUREAUS AND FUNDS.

FRIAR LANDS LOAN FUND, ACT 1736—BUREAU OF LANDS.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (—).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
APPROPRIATED SURPLUS—				
Investments—Mortgage loans.....	33,400.00			
Cash—Treasury.....	13,641.69			
Accounts receivable—Accrued interest.....	2,958.31		50,000.00	
<hr/>				
Operation:				
INCOME—				
Interest on loans.....		1,706.82	2,111.47	— 404.65
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Investments—Mortgage loans.....	35,100.00			
Cash—Treasury.....	12,899.01			
Accounts receivable—Accrued interest.....	3,707.81	51,706.82		
<hr/>		<hr/>	<hr/>	
	51,706.82	51,706.82		

COMMISSARY STORES, ACT 242—BUREAU OF CONSTABULARY.

<i>Balances June 30, 1913:</i>					
APPROPRIATED SURPLUS—					
Supplies.....	3,800.46				
Accounts receivable.....	2,494.35				
Cash—					
Treasury.....	1,843.08				
Other officers.....	1,467.53	3,310.61	9,605.42		
Accounts payable (deduct).....			5,804.96	3,800.46	
Operation—Income and Expenses:					
EXPENSES—					
Operation—					
Cost of commissaries sold.....	2,203.65		29,939.96		—27,736.31
Miscellaneous expenses.....			8,855.29		— 8,855.29
Deterioration of stores.....	30.16		571.94		— 541.78
<i>Total operation</i>		2,233.81		39,367.19	—37,133.38
Prior year expense.....		13.98		84.18	— 70.20
<i>Total expenses of operation</i>		2,247.79		39,451.37	—37,203.58
INCOME—					
Receipts from sales.....		2,036.59		31,741.22	—29,704.63
<i>Net cost of operation</i>		<u>211.20</u>	211.20	<u>7,710.15</u>	— 7,498.95
<i>Balances Dec. 31, 1913:</i>					
APPROPRIATED SURPLUS—					
Supplies.....	1,399.59				
Accounts receivable.....	2.21				
Cash—					
Treasury.....	1,427.33				
Other officers.....	837.81	2,265.14	3,666.94		
Accounts payable (deduct).....			77.68	3,589.26	
			<u>3,800.46</u>	<u>3,800.46</u>	

CONSTABULARY SUPPLY FUND, ACT 1873—BUREAU OF CONSTABULARY.

<i>Balances June 30, 1913:</i>					
APPROPRIATED SURPLUS—					
Supplies.....	229,786.80				
Cash—Treasury.....	90,798.38	320,585.18			
Accounts payable (deduct).....		585.18	320,000.00		
Appropriations:					
Reversion.....			320,000.00		
Supplies Operations:					
Balances of supplies on hand, June 30, 1913.....	229,786.80				
Purchased from July 1 to Dec. 31, 1913.....	288,885.78			177,793.76	+111,042.02
<i>Total</i>		518,672.58			
Issues and sales from July 1 to Dec. 31, 1913.....		194,041.43		177,629.51	+ 16,411.92
<i>Balances of supplies on hand, Dec. 31, 1913</i>		<u>324,631.15</u>			
<i>Balances Dec. 31, 1913:</i>					
APPROPRIATED SURPLUS—					
Supplies.....	324,581.15				
Cash—Treasury.....	(324,108.75)	477.40			
Accounts payable (deduct).....		477.40			
		<u>320,000.00</u>	<u>320,000.00</u>		

AUTOMOBILE SERVICE, MOUNTAIN PROVINCE ACT 1994—BUREAU OF PUBLIC WORKS.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	26,421.31			
Equipment.....	208,810.04	235,231.35		
APPROPRIATED SURPLUS (deficit)—				
Cash—Treasury (overdrawn).....		17,665.25		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	(13.10)		9.02	— 22.12
Land transportation equipment.....	45,030.84		49,124.23	— 4,093.39
Total maintenance.....	45,017.74		49,133.25	— 4,115.51
Operation—				
Superintendence.....	18,980.06		15,765.66	+ 3,214.40
Labor.....	16,664.98		15,808.12	+ 856.86
Material.....	40,016.88		79,930.67	— 39,913.79
Miscellaneous expenses.....	120,559.70		10,600.59	+109,959.11
Total operation.....	196,221.62		122,105.04	+ 74,116.58
Total expenses of operation.....	241,239.36		171,238.29	+ 70,001.07
INCOME—				
Receipts from operation.....	78,589.02		154,062.10	— 75,473.08
Net cost of operation.....	162,650.34	162,650.34	17,176.19	+145,474.15
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	(26,421.31)		196.81	— 26,618.12
EQUIPMENT—				
Land transportation equipment.....	(208,810.04)		42,460.47	—251,270.51
Total outlays.....	(235,231.35)		42,657.28	—277,888.63
Net receipts (fiscal year 1913 net expenditures).....	72,581.01		59,833.47	+132,414.48
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Cash—Treasury.....		54,915.76		
		235,231.35	235,231.35	

REGULATING MOTOR VEHICLE TRAFFIC, ACT 2159—BUREAU OF PUBLIC WORKS.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....			4,175.66	
APPROPRIATED SURPLUS—				
Cash—Treasury.....			4,646.85	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of land transportation equipment.....	61.97		45.27	+ 16.70
Operation—				
Superintendence.....	7,588.75		4,580.86	+3,007.89
Labor.....	413.67		183.32	+ 230.35
Material.....	2,094.79		1,243.19	+ 851.60
Miscellaneous expenses.....	970.17		1,207.50	— 237.33
Total operation.....	11,067.38		7,214.87	+3,852.51
Total cost of operation.....	11,129.35		7,260.14	+3,869.21
INCOME—				
Receipts from operation.....	6,482.50		7,193.25	— 710.75
Net cost of operation.....	4,646.85	4,646.85	66.89	+4,579.96
Outlays (Capital Expenditures):				
EQUIPMENT—				
Land transportation equipment.....			2,087.83	—2,087.83
Net expenditures.....	4,646.85		2,154.72	+2,492.13
Assets Dropped from Account:				
Equipment.....		4,175.66		
<i>Balances Dec. 31, 1913:</i>				
(None.)				
		8,822.51	8,822.51	

LOS BAÑOS QUARRY, ACT 2057—BUREAU OF PUBLIC WORKS.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
APPROPRIATED SURPLUS (deficit)—				
Cash—Treasury	886.68			
Operation—Income and Expenses:				
INCOME—				
Receipts from operation	23,544.17		43,091.63	—19,547.46
EXPENSES—				
Operation—				
Superintendence	1,188.00		1,024.00	+ 164.00
Labor	10,996.86		18,317.72	— 7,320.86
Material	6,244.68		6,940.51	— 695.83
Miscellaneous expenses	4,227.95		5,765.81	— 1,537.86
<i>Total operation</i>	<u>22,657.49</u>		<u>32,048.04</u>	<u>— 9,390.55</u>
<i>Total expenses of operation</i>	22,657.49		32,048.04	— 9,390.55
<i>Net income from operation</i>	<u>886.68</u>	886.68	<u>11,043.59</u>	<u>—10,156.91</u>
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Supplies	1,650.16			
Cash—Treasury	(1,650.16)			
	<u>886.68</u>	<u>886.68</u>		

SUPPLY FUND, ACT 1873—BUREAU OF NAVIGATION.

<i>Balances June 30, 1913:</i>				
APPROPRIATED SURPLUS—				
Supplies	456,636.49			
Cash—Treasury	55,209.77	511,846.26		
Accounts payable (deduct)		11,846.26	500,000.00	
Appropriations:				
Reversion		500,000.00		
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Supplies	488,925.24			
Cash—Treasury	(479,421.82)	4,503.42		
Accounts payable (deduct)		4,503.42		
		<u>500,000.00</u>	<u>500,000.00</u>	

BAGUIO WATER SYSTEM, ACT 2189—BUREAU OF PUBLIC WORKS.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements		11,921.95		
APPROPRIATED SURPLUS—				
Cash—Treasury		7,924.08		
Operation—Income and Expenses:				
INCOME—				
Water rents	3,278.78		7,857.33	—4,578.55
EXPENSES—				
Maintenance	6,292.33		4,184.32	+2,108.01
<i>Loss in operation (fiscal year 1913 gain from operation)</i>	3,013.55	3,013.55	3,673.01	+6,686.56
Outlays (Capital Expenditures):				
Public Works and Improvements—				
Waterworks	625.00		5,960.97	—5,335.97
<i>Net expenditures</i>	<u>3,638.55</u>		<u>2,287.96</u>	<u>+1,350.59</u>
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements		12,546.95		
APPROPRIATED SURPLUS—				
Cash—Treasury	4,285.53			
	<u>19,846.03</u>	<u>19,846.03</u>		

REPORT OF THE AUDITOR

MARINE RAILWAY AND REPAIR SHOP—BUREAU OF NAVIGATION.

				Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
				Debit.	Credit.		
<i>Balances June 30, 1913:</i>							
PRINCIPAL ACCOUNT SURPLUS—							
Public works and improvements.....		122,546.08					
Equipment.....		560,413.04			682,959.12		
APPROPRIATED SURPLUS—							
Accounts receivable.....		24,373.26					
Cash—							
Treasury.....	56,402.60						
Other officers.....	44.19	56,446.79			80,820.05		
Operation—Income and Expenses:							
INCOME—							
Receipts from operation.....	274,697.38				288,840.29		—14,142.91
Prior year income.....	(361.40)						— 361.40
Total income from operation.....		274,335.98				288,840.29	—14,504.31
EXPENSES—							
Maintenance of—							
Buildings and structures.....					1,671.07		— 1,671.07
Docks, wharves, and harbor improve- ments.....	7,171.68				2,989.48		+ 4,182.20
Vessels and launches.....	172.55						+ 172.55
Stationary machinery.....	1,379.78				1,076.84		+ 302.94
Portable machinery, tools, etc.....	279.52				534.12		— 254.60
Furniture and fixtures.....					1.51		— 1.51
Total maintenance.....	9,003.53				6,273.02		+ 2,730.51
Operation—							
Superintendence.....	16,806.25				16,514.21		+ 292.04
Labor.....	107,340.21				100,945.18		+ 6,391.03
Material.....	99,110.71				118,420.02		—19,309.31
Miscellaneous expenses.....	19,929.50				14,906.30		+ 5,029.20
Total operation.....	243,186.67				250,783.71		— 7,597.04
Total expenses of operation.....		252,190.20				257,056.73	— 4,866.53
Net income from operation.....		22,145.78			22,145.78	31,783.56	— 9,637.78
Outlays (Capital Expenditures):							
PUBLIC WORKS AND IMPROVEMENTS—							
Buildings and structures.....					1,634.83		— 1,634.83
Docks, wharves, and harbor improvements..					1,065.71		— 1,065.71
Total public works and improvements.....					2,700.54		— 2,700.54
EQUIPMENT—							
Vessels and launches.....					1.63		— 1.63
Stationary machinery.....					2,326.22		— 2,326.22
Portable machinery, tools, etc.....	632.92				361.72		+ 271.20
Furniture and fixtures.....	1,771.95				(35.91)		+ 1,807.86
Miscellaneous equipment.....	32.66				(3.24)		+ 35.90
Total equipment.....	2,437.53				2,650.42		— 212.89
Total outlays.....		2,437.53				5,350.96	— 2,913.43
Net receipts.....		19,708.25				26,432.60	— 6,724.35
<i>Balances Dec. 31, 1913:</i>							
PRINCIPAL ACCOUNT SURPLUS—							
Public works and improvements.....		122,546.08					
Equipment.....		562,850.57		685,396.65			
APPROPRIATED SURPLUS—							
Accounts receivable.....		108,149.02					
Cash—							
Treasury.....	(3,955.83)						
Other officers.....	41.66	(3,914.17)	104,234.85				
Accounts payable (deduct).....			3,706.55	100,528.30			
				785,924.95	785,924.95		

MANILA ARRASTRE PLANT—BUREAU OF CUSTOMS.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		7,767.45		
Equipment.....		70,731.15	78,498.60	
APPROPRIATED SURPLUS—				
Accounts receivable.....		50.00		
Cash—				
Treasury.....	133,210.35			
Other officers.....	1,701.09	134,911.44	134,961.44	
Accounts payable (deduct).....		1,294.83	133,666.61	
APPROPRIATIONS—REVERSION.....			132,237.88	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....			.92	— .92
Vessels and launches.....			21.56	— 21.56
Land transportation equipment.....	93.30		700.80	— 607.50
Stationary machinery.....	147.73		816.64	— 668.91
Portable machinery, tools, etc.....	3,079.94		476.05	+2,603.89
Furniture and fixtures.....	16.30		8.19	+ 8.11
Miscellaneous equipment.....	30.51		24.14	+ 6.37
Total maintenance.....		3,367.78	2,048.30	+1,319.48
Operation—				
Superintendence.....	50,644.84		48,277.95	+2,366.89
Labor.....	31,068.84		34,208.91	—3,140.07
Material.....	942.25		857.30	+ 84.95
Miscellaneous expenses.....	5,236.79		5,576.14	— 339.35
Total operation.....		87,892.72	88,920.30	—1,027.58
Total expenses of operation.....		91,260.50	90,968.60	+ 291.90
INCOME—				
Receipts from operation.....		111,548.84	106,128.73	+5,420.11
NET INCOME FROM OPERATION.....		20,288.34	15,160.13	+5,128.21
PRIOR YEAR EXPENSE.....		6,034.72	644.32	+5,390.40
Total net income.....		14,253.62	14,253.62	
14,515.81				— 262.19
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	1,215.00			+1,215.00
EQUIPMENT—				
Land transportation equipment.....	762.76		191.27	+ 571.49
Stationary machinery.....	10,665.60		17,833.07	—7,167.47
Portable machinery, tools, etc.....	1,168.25		(9.07)	+1,177.32
Furniture and fixtures.....	31.68		137.95	— 106.27
Miscellaneous equipment.....	54.11		425.67	— 371.56
Total equipment.....	12,682.40		18,578.89	—5,896.49
Total outlays.....		13,897.40	18,578.89	—4,681.49
Net receipts (fiscal year 1913 net ex- penditures).....		356.22	4,063.08	+4,419.30
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		8,982.45		
Equipment.....		83,413.55	92,396.00	
APPROPRIATED SURPLUS—				
Accounts receivable.....		50.00		
Cash—				
Treasury.....	10,808.54			
Other officers.....	1,251.20	12,059.74	12,109.74	
Accounts payable (deduct).....		10,324.74	1,785.00	
			226,418.83	226,418.83

REPORT OF THE AUDITOR

MANILA PIER FUND—BUREAU OF CUSTOMS.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).	
		Debit.	Credit.			
<i>Balances June 30, 1913:</i>						
BONDED DEBT—						
Public works bonds			1,301,497.13			
PRINCIPAL ACCOUNT SURPLUS—						
Public works and improvements	1,317,577.05					
Equipment	10,403.01	1,327,980.06				
Less amount of Bond Fund assets		1,301,497.13		26,482.93		
APPROPRIATED SURPLUS—						
Accounts receivable	8.00					
Cash—						
Treasury	8,531.19					
Other officers	375.49	8,906.68	8,909.68			
Accounts payable (deduct)		739.03		8,170.65		
Operation—Income and Expenses:						
EXPENSES—						
Maintenance of—						
Buildings and structures			6.17	—	6.17	
Docks and wharves	15,256.60		7,505.33	+	7,751.27	
Portable machinery, tools, etc.....			24.62	—	24.62	
Furniture and fixtures			50.40	—	50.40	
Miscellaneous equipment	221.62		6.12	+	215.50	
Total maintenance.....		15,478.22		7,592.64	+	7,885.58
Operation—						
Superintendence	6,260.01		6,186.74	+	73.27	
Labor	1,428.47		1,367.81	+	60.66	
Material			344.85	—	344.85	
Miscellaneous expenses	6,190.06		6,493.10	—	303.04	
Total operation		13,878.54		14,392.50	—	513.96
Prior fiscal year				18.93	—	18.93
Total expenses of operation		29,356.76		22,004.07	+	7,352.69
INCOME—						
Receipts from operation		23,493.50		22,688.05	+	805.45
Net cost of operation (fiscal year 1913, net income).....		5,863.26	5,863.26	683.98	+	6,547.24
Outlays (Capital Expenditures):						
PUBLIC WORKS AND IMPROVEMENTS—						
Buildings and structures	2,400.00		260.21		+	2,139.79
EQUIPMENT—						
Portable machinery, tools, etc.....	(25.04)		923.05	—	948.09	
Furniture and fixtures			(.07)	+	.07	
Miscellaneous equipment	(67.57)		(85.03)	+	17.46	
Total equipment	(92.61)		887.95	—	980.56	
Total outlays		2,307.39		1,098.16	+	1,209.23
Net expenditures		8,170.65		414.18	+	7,756.47
<i>Balances Dec. 31, 1913:</i>						
BONDED DEBT—						
Public works bonds			1,301,497.13			
PRINCIPAL ACCOUNT SURPLUS—						
Public works and improvements	1,319,977.05					
Equipment	10,310.40	1,330,287.45				
Less amount of Bond Fund assets		1,301,497.13	28,790.32			
APPROPRIATED SURPLUS—						
Accounts receivable	19.57					
Cash—						
Treasury	472.09					
Other officers	448.36	920.45	940.02			
Accounts payable (deduct)		940.02				
			1,336,150.71	1,336,150.71		

COAL SUPPLY FUND—BUREAU OF CUSTOMS.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		2,678.15		
Equipment.....		1,810.99	4,489.14	
APPROPRIATED SURPLUS—				
Supplies.....	55,359.11			
Accounts receivable.....	27,378.45			
Cash—				
Treasury.....	54,946.81			
Other officers.....	500.00	55,446.81	138,184.37	
Accounts payable (deduct).....		1,262.17	136,922.20	
Operation—Income and Expenses:				
INCOME—				
Gross amount of coal sales.....	121,563.30		76,343.35	+45,219.95
Cost of coal sold.....	105,173.40		66,096.14	+39,077.26
Gross profit from sales.....	16,389.90		10,247.21	+ 6,142.69
Rental of lighters.....			40.00	— 40.00
Total gross income from operation.....		16,389.90	10,287.21	+ 6,102.69
EXPENSES—				
Maintenance of—				
Buildings and structures.....			571.14	— 571.14
Vessels and launches.....	1,101.25		692.85	+ 408.40
Portable machinery, tools, etc.....	149.84		9.48	+ 140.36
Total maintenance.....		1,251.09	1,273.47	— 22.38
Operation—				
Superintendence.....	1,042.00		960.00	+ 82.00
Labor.....	7,063.23		4,686.20	+ 2,377.03
Miscellaneous expenses.....	871.49		657.76	+ 213.73
Deterioration of stores and sales stock.....			5,752.86	— 5,752.86
Total operation.....		8,976.72	12,056.82	— 3,080.10
Prior fiscal year.....		37.12	35.70	+ 1.42
Total expenses of operation.....		10,264.93	13,365.99	— 3,101.06
Net income from operation (fiscal year 1913 net cost of operation).....		6,124.97	6,124.97	3,078.78 + 9,203.75
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	4,323.75		800.32	+ 3,523.43
Docks, wharves, and harbor improvements.....	267.68		303.12	— 35.44
Total public works and improvements.....		4,591.43	1,103.44	+ 3,487.99
EQUIPMENT—				
Vessels and launches.....	(1,200.00)		(600.00)	— 600.00
Portable machinery, tools, etc.....	(115.34)		(10.98)	— 104.36
Total equipment.....		(1,315.34)	(610.98)	— 704.36
Total outlays.....		3,276.09	492.46	+ 2,783.63
Net receipts (fiscal year 1913 net ex- penditures).....		2,848.88	3,571.24	+ 6,420.12
Assets Brought into Account:				
Supplies.....			224.71	
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		7,269.58		
Equipment.....		495.65	7,765.23	
APPROPRIATED SURPLUS—				
Supplies.....	48,083.71			
Accounts receivable.....	44,052.60			
Cash—				
Treasury.....	62,957.20			
Other officers.....	4,148.28	67,105.48	159,241.79	
Accounts payable (deduct).....		19,246.00	139,995.79	
			147,761.02	147,761.02

REPORT OF THE AUDITOR

CEBU PUMPING STATION—BUREAU OF CUSTOMS.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
	Public works and improvements.....	7,610.15			
	Equipment.....	978.37		8,588.52	
APPROPRIATED SURPLUS—					
	Accounts receivable.....	116.00			
	Cash—Treasury.....	21,345.41		21,461.41	
Appropriation:					
	Reversion.....		26,031.55		
Operation—Income and Expenses:					
INCOME—					
	Receipts from operation.....	6,635.75		7,244.37	—608.62
EXPENSES—					
Maintenance of—					
	Water and irrigation works and sewers.....	184.93		57.89	+127.04
	Stationary machinery.....	.22			+ .22
	Miscellaneous equipment.....	.29			+ .29
	<i>Total maintenances.....</i>	185.44		57.89	+127.55
Operation—					
	Superintendence.....	230.00			+230.00
	Labor.....	490.00		621.66	—131.66
	Material.....	32.62			+ 32.62
	Miscellaneous expenses.....	1,114.39		1,028.56	+ 85.83
	<i>Total operation.....</i>	1,867.01		1,650.22	+216.79
	<i>Total expenses of operation.....</i>	2,052.45		1,708.11	+344.34
	<i>Net income from operation.....</i>	4,583.30		5,536.26	—952.96
Outlays (Capital Expenditures):					
EQUIPMENT—					
	Portable machinery, tools, etc.....	13.16		1.88	+ 11.28
	Miscellaneous equipment.....			297.00	—297.00
	<i>Total outlays.....</i>	13.16		298.88	—285.72
	<i>Net receipts.....</i>	4,570.14		5,237.38	—667.24
<i>Balances Dec. 31, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
	Public works and improvements.....	7,610.15			
	Equipment.....	991.53	8,601.68		
APPROPRIATED SURPLUS—					
	Accounts receivable.....	490.50			
	Cash—Treasury.....	(490.50)			
		34,633.23	34,633.23		

CEBU ARRASTRE PLANT—BUREAU OF CUSTOMS.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		26,574.43		
APPROPRIATED SURPLUS—				
Cash—				
Treasury.....	(299.79)			
Other officers.....	500.00	200.21		
Accounts payable (deduct).....	3,808.00	4,008.21		
Appropriation:				
Reversion.....	32.71			
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Stationary machinery.....	15.70			+ 15.70
Portable machinery, tools, etc.....		.52		— .52
Total maintenance.....	15.70		.52	+ 15.18
Operation—				
Labor.....	286.50	222.75		+ 13.75
Material.....	29.81	.61		+ 29.20
Miscellaneous expenses.....	105.49	143.28		— 37.79
Total operation.....	371.80	366.64		+ 5.16
Prior fiscal year.....	46.50			+ 46.50
Total expenses of operation.....	434.00	367.16		+ 66.84
INCOME—				
Receipts from operation.....	266.50	758.75		— 492.25
Net cost of operation (fiscal year 1913 net income from operation).....	167.50	167.50	891.59	+ 559.09

Cebu Arrastre Plant—Bureau of Customs—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....			(18.93)	+ 18.93
EQUIPMENT—				
Stationary machinery.....			7,185.43	—7,185.43
Portable machinery, tools, etc.....			(9,071.70)	+9,071.70
Furniture and fixtures.....			10.40	— 10.40
Miscellaneous equipment.....			(10.40)	+ 10.40
Total equipment.....			(1,886.27)	+1,886.27
Total outlays.....			(1,905.20)	+1,905.20
Net expenditures (fiscal year 1913 net receipts).....	167.50		(2,296.79)	+2,464.29
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....	26,574.43			
APPROPRIATED SURPLUS—				
Accounts receivable—Insurance claim.....	3,808.00			
	30,582.64	30,582.64		

ILOILO PIER FUND—BUREAU OF CUSTOMS.

Balances June 30, 1913:				
(None.)				
Appropriation:				
Reversion.....	523.25			
Operation—Income and Expenses:				
INCOME—				
Receipts from operation.....		523.25		
Balances Dec. 31, 1913:				
(None—Accounts closed.)				
	523.25	523.25		

OPIUM FUND, ACTS 1761 AND 1910—BUREAU OF INTERNAL REVENUE.

Balances June 30, 1913:				
APPROPRIATED SURPLUS—				
Cash—				
Treasury.....	65,080.63			
Other officers.....	4,000.00	69,080.63		
Accounts payable (deduct).....		162.90	68,917.73	
Appropriation:				
Reversion.....		64,577.14		
Operation—Income and Expenses:				
EXPENSES—				
Administration—				
Salaries and wages.....	11,925.09		27,367.80	—15,442.71
Expenses of personnel.....	1053.34		4,556.78	— 3,503.44
Transportation.....	3.34		5.53	— 2.19
Office expenses.....	6.78		102.93	— 96.15
Special service.....	17,913.32		16,664.29	+ 1,249.03
Incidental expenses.....	16,229.87		11,143.09	+ 5,086.78
Total administration.....	47,131.74		59,840.42	—12,708.68
Prior fiscal year.....	61.50			+ 61.50
Total expenses of operation.....	47,193.24			
INCOME—				
Receipts from operation.....	42,852.65		45,310.55	— 2,457.90
Net cost of operation.....	4,340.59	4,340.59	14,529.87	—10,189.28
Balances Dec. 31, 1913:				
APPROPRIATED SURPLUS—				
Cash—				
Treasury.....	(2,000.00)			
Other officers.....	2,000.00			
	68,917.73	68,917.73		

FIDELITY BOND PREMIUM FUND, ACT 1739—BUREAU OF THE TREASURY.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (—).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
APPROPRIATED SURPLUS—				
Investments—				
Manila Railroad bonds (par \$5,000).....	41,522.50			
Philippine Railway bonds (par ₱50,000).....	43,000.00			
Manila sewer and waterworks bonds (par ₱248,000).....	248,000.00			
Philippine Islands Bank stock (par ₱7,400).....	9,250.00	341,772.50		
Accounts receivable—				
Accrued interest.....		3,698.31		
Cash—Treasury (deficit).....	(240,823.95)		104,646.86	
Operation—Income and Expenses:				
INCOME—				
Premiums on fidelity bonds.....	22,338.81		21,878.38	+ 460.43
Dividends on bank stock.....	370.00		555.00	— 185.00
Interest on investments—				
Manila Railroad bonds.....	977.09		906.36	+ 70.73
Philippine Railway bonds.....	1,000.00		1,000.00	
Sewer and waterworks bonds.....	4,960.00		5,880.00	— 920.00
Certificate of deposit.....	2,047.56		2,318.99	— 271.43
		31,693.46		
Less adjustment of bank stock, written down.....			32,538.73	— 845.27
			462.50	— 462.50
<i>Total income</i>		31,693.46	32,076.23	— 382.77
EXPENSES—				
Shortages and losses paid.....	21,854.08		9,615.96	+12,238.12
Bad debts.....			191.39	— 191.39
<i>Total expenses</i>	21,854.08		9,807.35	+12,046.73
<i>Net earnings from operation</i>		9,839.38	9,839.38	22,268.88
				—12,429.50

Investments Acquired During Six Months Ended

Dec. 31, 1913:

Certificates of deposit..... 120,000.00

Balances Dec. 31, 1913:

APPROPRIATED SURPLUS—

Investments—

Manila Railroad bonds (par \$5,000)..... 41,522.50
 Philippine Railway bonds (par ₱50,000)..... 43,000.00
 Manila sewer and waterworks bonds (par ₱248,000)..... 248,000.00
 Philippine Islands Bank stock (par ₱7,400)..... 9,250.00
 Certificate of deposit..... 120,000.00 461,772.50

Accounts receivable—

Accrued interest and dividends..... 6,591.21
 Premiums due on fidelity bonds..... 108.65 6,699.86

Cash—Treasury (deficit)..... (353,986.12) 114,486.24
 114,486.24 114,486.24

INSURANCE FUND, ACTS 1728 AND 2040—BUREAU OF THE TREASURY.

Balances June 30, 1913:

APPROPRIATED SURPLUS—

Investments—

Provincial and municipal loans..... 249,550.00
 Cash—Treasury..... 246,186.16 495,736.16

Appropriation:

Act 1728..... 50,000.00

Operation:

EXPENSES—

Losses paid..... 78,816.01 30,754.54 +48,061.47

INCOME—

Premiums on insurance..... 1,907.83 3,436.25 — 1,528.42
 Interest on provincial and municipal loans..... 5,619.94 8,448.89 — 2,828.95

Total income..... 7,527.77 11,885.14 — 4,357.37

Net expenses..... 71,288.24 71,288.24 18,869.40 +52,418.84

Investments:

PROVINCIAL AND MUNICIPAL LOANS—

Retired..... 102,400.00
 Acquired..... 100,000.00

Net investments retired..... 2,400.00

Balances Dec. 31, 1913:

APPROPRIATED SURPLUS—

Investments—Provincial and municipal loans.....

Accounts receivable—Accrued interest..... 1,192.49
 Cash—Treasury..... 226,105.43 474,447.92

545,736.16 545,736.16

THE AGRICULTURAL BANK, ACT 1865—BUREAU OF THE TREASURY.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment—Furniture and fixtures.....		370.70		
APPROPRIATED SURPLUS—				
Current assets—				
Investments—				
Mortgage loans.....	1,622,650.00			
Certificates of deposit.....	1,300,000.00	2,922,650.00		
Accounts receivable—Accrued interest.....		51,089.39		
Cash—				
Manager, Agricultural Bank.....	610,355.13			
Agencies, Agricultural Bank.....	191,009.66	801,364.79		
<i>Total current assets.....</i>		<i>3,775,104.18</i>		
Current liabilities—				
Depositors' accounts—				
Provincial treasurers.....	2,338,321.59			
Sundry persons.....	191,009.66			
Certificates of deposit.....	33,887.80	2,563,219.05		
Accounts payable—				
Accrued interest.....	247.85			
Miscellaneous accounts.....	694.30	942.15	2,564,161.20	
<i>Appropriated surplus June 30, 1913</i>			<i>1,210,942.98</i>	
Operation—Income and Expenses:				
INCOME—				
Interest on mortgage loans.....	84,926.47		41,023.33	+43,898.14
Interest on bank deposits.....	28,583.19		12,382.95	+16,200.24
<i>Total income.....</i>		<i>113,509.66</i>		<i>53,411.28</i>
EXPENSES—				
Salaries and wages.....	6,619.40		3,136.74	+ 3,482.66
Directors' fees.....	540.00		1,000.00	— 460.00
Office expenses.....	578.62		768.30	— 189.68
Miscellaneous.....	1,827.41		699.03	+ 1,128.38
Interest on depositors' accounts.....	1,003.75		123.93	+ 879.82
<i>Total expenses.....</i>		<i>10,569.18</i>		<i>5,728.00</i>
<i>Net income from operation.....</i>		<i>102,940.48</i>	<i>102,940.48</i>	<i>+55,257.20</i>
Outlays (Capital Expenditures):				
EQUIPMENT—				
Furniture and fixtures.....		864.70	185.35	+ 679.35
<i>Net receipts.....</i>		<i>102,075.78</i>	<i>47,497.93</i>	<i>+54,577.85</i>
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment—Furniture and fixtures.....		1,235.40		
APPROPRIATED SURPLUS—				
Current assets—				
Investments—				
Mortgage loans.....	2,742,970.00			
Certificates of deposit.....	600,000.00	3,342,970.00		
Accounts receivable—				
Accrued interest.....	111,144.07			
Amount due on foreclosure sale.....	2,000.00	113,144.07		
Cash—				
Manager Agricultural Bank.....	451,838.40			
Agencies, Agricultural Bank.....	330,894.55	782,732.95		
<i>Total current assets.....</i>		<i>4,238,847.02</i>		
Current liabilities—				
Depositors' accounts—				
Provincial treasurers.....	2,499,599.88			
Sundry persons.....	330,894.55			
Certificates of deposit.....	92,469.65	2,922,964.08		
Accounts payable—				
Accrued interest.....	1,037.10			
Miscellaneous accounts.....	1,827.08	2,864.18		
<i>Total current liabilities.....</i>		<i>2,925,828.26</i>		
<i>Appropriated surplus Dec. 31, 1913</i>			<i>1,313,018.76</i>	
			<i>1,314,254.16</i>	<i>1,314,254.16</i>
NOTE.—Original capital appropriated by Act 1865.....			P1,000,000.00	
Accumulation of profits—				
Fiscal year 1909 (loss).....			P (1,638.83)	
Fiscal year 1910.....			18,294.21	
Fiscal year 1911.....			46,296.98	
Fiscal year 1912.....			52,994.75	
Fiscal year 1913.....			95,366.57	
Fiscal year 1914 (July 1 to Dec. 31, 1913).....			102,940.48	814,254.16
<i>Net worth Dec. 31, 1913.....</i>				<i>1,314,254.16</i>

REPORT OF THE AUDITOR

FORAGE SUPPLY FUND—BUREAU OF AGRICULTURE, ACT 1954.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).	
		Debit.	Credit.			
<i>Balances June 30, 1913:</i>						
PRINCIPAL ACCOUNT SURPLUS—						
Public works and improvements.....		5,594.10				
Equipment.....		23,179.88	28,773.98			
APPROPRIATED SURPLUS—						
Supplies—Unmanufactured.....		12,733.11				
Accounts receivable.....		1.60				
Cash—Treasury.....		10,436.83	23,171.54			
Operation—Income and Expenses:						
MANUFACTURING—						
Production.....		17,198.36		19,429.83	—2,231.47	
Expenses—						
Maintenance of—						
Vessels and launches.....	59.63		4.88	+	54.75	
Land transportation equipment.....			21.47	—	21.47	
Stationary machinery.....			70.67	—	70.67	
Portable machinery, tools, etc.....	12.56		62.35	—	49.79	
Total.....		72.19	159.37	—	87.18	
Operation—						
Superintendence.....	171.67		670.71	—	499.04	
Labor.....	81.66		1,342.74	—	1,261.08	
Material.....	11,804.98		13,937.86	—	2,132.88	
Other.....	1,672.21		1,477.33	+	194.88	
Total.....		13,730.52	17,428.64	—	3,698.12	
Total manufacturing expenses.....		13,802.71		17,588.01	—3,785.30	
Manufacturing profit.....		3,395.65		1,841.82	+1,553.83	
SELLING—						
Cost of supplies sold.....	17,238.01		19,936.80	—	2,698.79	
Gross receipts from sales.....	16,686.48		20,436.85	—	3,750.37	
Gross loss in selling (fiscal year 1913 gross profits).....	551.53		500.05	+	1,051.58	
Selling expenses.....	438.92		936.50	—	497.58	
Loss in selling.....		990.45		436.45	+	554.00
Net profit—manufacturing and selling.....		2,405.20		1,405.37	+	999.83
Deterioration of stores.....		3,395.65		1,841.73	+	1,553.92
Prior year credits.....			114.90	1,726.83	—	114.90
Net loss.....		990.45	990.45	321.46	+	668.99
Outlays (Capital Expenditures):						
PUBLIC WORKS AND IMPROVEMENTS—						
Buildings and structures.....			1,632.37	—	1,632.37	
Water works and sewers.....			(8.52)	+	8.52	
Total public works and improvements.....			1,623.85	—	1,623.85	
EQUIPMENT—						
Vessels and launches.....			329.37	—	329.37	
Land transportation equipment.....			(21.46)	+	21.46	
Stationary machinery.....			171.51	—	171.51	
Portable machinery, tools, etc.....			(64.78)	+	64.78	
Furniture and fixtures.....			(1.89)	+	1.89	
Miscellaneous equipment.....			3.83	—	3.83	
Total equipment.....			416.58	—	416.58	
Total outlays.....				2,040.43	—2,040.43	
Net expenditures.....		990.45		2,361.89	—1,371.44	
Assets Dropped from Account:						
Supplies.....	(650.97)					
Equipment.....	750.72	99.75				
<i>Balances Dec. 31, 1913:</i>						
PRINCIPAL ACCOUNT SURPLUS—						
Public works and improvements.....	5,594.10					
Equipment.....	22,429.16	28,023.26				
APPROPRIATED SURPLUS—						
Supplies—Unmanufactured.....	6,595.72					
Cash—Treasury.....	16,236.34	22,832.06				
	51,945.52	51,945.52				

CATTLE QUARANTINE STATION FUND, ACT 1954—BUREAU OF AGRICULTURE.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	305.88			
Equipment.....	6,149.58	6,455.46		
APPROPRIATED SURPLUS—				
Cash—Treasury.....		6,681.34		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....			94.69	— 94.69
Stationary machinery.....			13.39	— 13.39
Portable machinery, tools, etc.....			12.33	— 12.33
Furniture and fixtures.....			3.86	— 3.86
Total maintenance.....			124.27	— 124.27
Operation—				
Superintendence.....	1,209.90		6,629.33	— 5,419.43
Labor.....	1,202.16		4,798.51	— 3,596.35
Material.....			10.00	— 10.00
Miscellaneous expenses.....	335.99		2,917.08	— 2,581.09
Total operation.....	2,748.05		14,354.92	— 11,606.87
Prior fiscal year.....			(3.44)	+ 3.44
Total expenses of operation.....	2,748.05		14,475.75	— 11,727.70
INCOME—				
Receipts from operation.....	335.96		3,789.44	— 3,453.48
Net cost of operation.....	2,412.09	2,412.09	10,686.31	— 8,274.22
Outlays (Capital Expenditures):				
EQUIPMENT—				
Vessels and launches.....			(1.00)	+ 1.00
Land transportation equipment.....			259.42	— 259.42
Portable machinery, tools, etc.....	52.66		22.66	+ 30.00
Furniture and fixtures.....	.56		84.39	— 83.83
Miscellaneous equipment.....			739.46	— 739.46
Total equipment.....	53.22		1,104.93	— 1,051.71
Total outlays.....	53.22		1,104.93	— 1,051.71
Net expenditures.....	2,465.31		11,791.24	— 9,325.93
Assets Brought into Account:				
Equipment.....		.01		
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works.....	305.88			
Equipment.....	6,202.81	6,508.69		
APPROPRIATED SURPLUS—				
Cash—Treasury.....		4,186.03		
		13,106.81	13,106.81	

PLOW FUND, ACT 1954—BUREAU OF AGRICULTURE.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Equipment.....		4,981.96		
APPROPRIATED SURPLUS—				
Cash—Treasury.....		22,410.01		
Appropriations:				
Reversion, Dec. 31, 1913.....	22,410.01			
Operation:				
No operation, July to December, 1913.....				
Fixed Assets Transferred to Bureau of Agriculture:				
Equipment.....	4,981.96			
<i>Balances Dec. 31, 1913:</i>				
(None—Account closed.)				
	27,341.97	27,341.97		

INSULAR GOVERNMENT RICE FUND, ACTS 1783, 2076, AND 2155—BUREAU OF SUPPLY.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Supplies.....	144.00				
Accounts receivable.....	52,304.40				
Cash—Treasury.....	(51,333.69)	1,114.71			
Accounts payable (deduct).....		1,114.71			
Appropriations:					
Act 2155.....			1,169.52		
Operation—Income and Expenses:					
Cost of rice sold.....	20,308.96			498,204.69	—477,895.73
Gross receipts from sales.....	35,052.25			344,244.71	—309,192.46
Gain in selling (fiscal year 1913 loss in selling).....		14,743.29		153,959.98	+168,703.27
EXPENSES—					
Labor.....				1,287.13	— 1,287.13
Other.....	125.28			9,472.82	— 9,347.54
Deterioration of stock.....	15,787.53			29,660.77	— 13,873.24
Prior fiscal year expenses.....				6,035.34	— 6,035.34
Total expenses.....		15,912.81		46,456.06	— 30,543.25
Total loss in operation.....		1,169.52	1,169.52	200,416.04	—199,246.52
<i>Balances Dec. 31, 1913:</i>					
Cash—Treasury.....		1,075.85			
Accounts payable (deduct).....		1,075.85			
		1,169.52	1,169.52		

SUPPLY FUND, ACT 1873—BUREAU OF EDUCATION.

<i>Balances June 30, 1913:</i>					
APPROPRIATED SURPLUS—					
Supplies.....	276,663.59				
Cash—Treasury.....	73,336.41		350,000.00		
Appropriations:					
Reversions.....			350,000.00		
<i>Balances Dec. 31, 1913:</i>					
APPROPRIATED SURPLUS—					
Supplies.....	174,322.17				
Cash—Treasury.....	(174,322.17)				
			350,000.00	350,000.00	

INDUSTRIAL DIVISION—BUREAU OF PRISONS.

<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Land (real estate).....	7,785.31				
Public works and improvements.....	10,035.66				
Equipment.....	211,444.82		229,265.78		
APPROPRIATED SURPLUS—					
Supplies, materials, and sales stock.....	111,217.29				
Accounts receivable.....	20,484.05				
Prepayments (work in progress).....	17,996.71				
Cash—					
Treasury.....	146,246.09				
Other officers.....	750.00	146,996.09	296,694.14		
Accounts payable (deduct).....		1,610.38		295,083.76	
Appropriations:					
Reversions.....			264,683.02		
SECTION No. 1.					
Operation:					
MANUFACTURING OF SALES STOCK—					
Production.....	20,128.30				
Cost of manufacturing—					
Superintendence.....	1,371.25				
Labor.....	3,553.61				
Material.....	13,394.70				
On cost.....	1,539.91				
Maintenance of equipment.....	268.83				
Total cost of manufacturing.....		20,128.30			

Industrial Division—Bureau of Prisons—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
SECTION No. 1—Continued.					
Operation—Continued.					
TRADING ACCOUNT—SALES STOCK—					
Gross sales		25,062.23			
Cost of goods sold		21,174.39			
Gross profits		3,887.84			
Selling expenses—					
Salaries	1,357.31				
Office expenses	227.92				
Total selling expenses		1,585.23			
Ordinary trading profits		2,302.61			
Deduct—					
Deterioration of stock	282.63				
Bad debts	2,141.94				
Total deductions		2,424.57			
Loss on sales stock trading			(121.95)		
SECTION No. 2.					
SERVICE AND REPAIR—MANUFACTURING OPERA- TION—					
Production		109,675.03			
Cost of production—					
Superintendence	7,833.03				
Labor	22,689.79				
Material issue	67,267.04				
Miscellaneous expense	9,940.99				
Maintenance of equipment	1,944.18				
Total cost of production		109,675.03			
SERVICE AND REPAIR—TRADING ACCOUNT—					
Gross receipts		147,034.62			
Cost of service orders delivered		113,051.50			
Gross profits		33,983.12			
Expenses—					
Salaries	6,712.02				
Office expenses	1,161.10				
Total expenses		7,873.12			
Ordinary profits		26,110.00			
Deduct—Bad debts		1,121.10			
Net profits		24,988.90			
Total net earnings from operation		24,866.94	24,866.94	23,819.03	+ 1,047.91
Outlays (Capital Expenditures) :					
Land and improvements				1,550.50	— 1,550.50
PUBLIC WORKS AND IMPROVEMENTS—					
Water, irrigation, and sewer system	6,468.16			310.47	+ 6,157.69
EQUIPMENT—					
Land transportation equipment	(4,924.92)				
Stationary machinery	(250.17)				
Portable machinery, tools, etc	(942.39)				
Furniture and fixtures	1,045.45				
Miscellaneous equipment	85.43				
Total equipment		(4,986.60)		21,254.89	—26,241.49
Total outlays		1,481.56		23,115.86	—21,634.30
Net receipts		23,385.38		703.17	+22,682.21
Assets Dropped from Account:					
Supplies			3,786.12		
Balances Dec. 31, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Real estate		7,785.31			
Public works		16,503.81			
Equipment		206,458.22	230,747.34		
APPROPRIATED SURPLUS—					
Supplies		122,801.43			
Prepayments		2,725.77			
Accounts receivable		16,735.23			
Cash—					
Treasury	(97,085.80)				
Other officers	5,057.31	(92,028.49)	50,233.94		
Accounts payable (deduct)		233.94	50,000.00		
		549,216.48	549,216.48		

REPORT OF THE AUDITOR

BUREAU OF SUPPLY—SUPPLY DIVISION.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Balances June 30, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		23,898.34			
Equipment.....		266,018.81		289,917.15	
APPROPRIATED SURPLUS—					
Supplies.....	2,345,456.65				
Accounts receivable.....	1,011,709.26				
Prepayments.....	3,466.82				
Cash—					
Treasury.....	181,176.89				
Other officers.....	141,241.02	322,417.91	3,683,050.64		
Accounts payable (deduct).....		96,996.58			
Deferred income (deduct).....		103.50	97,100.08	3,585,950.56	
Appropriations:					
Reversion.....			598,079.02		
TRANSFER TO GOVERNMENT STOREHOUSES, BUREAU OF SUPPLY, SECTION 4, ACT 1989.....					
245,000.00					
Operation—Income and Expenses:					
TRADING ACCOUNT—					
Gross receipts from sales.....	3,176,030.60			3,500,547.91	—324,517.31
Cost of supplies sold.....	2,850,331.30			3,162,449.20	—312,117.90
Gross profit in sales.....		325,699.30			338,098.71 — 12,399.41
OTHER INCOME—					
Surcharges on direct purchase orders.....	11,229.93			11,076.49	+ 153.44
Other income.....	13,639.72			20,478.41	— 6,538.69
Total other income.....		24,869.65		31,554.90	— 6,685.25
Gross income.....		350,568.95		369,653.61	— 19,084.66
EXPENSES—					
Maintenance of—					
Buildings and structures.....	266.61			9.80	+ 256.81
Vessels and launches.....	5,325.78			5,744.88	— 419.10
Land transportation equipment.....	7,708.82			1,655.67	+ 6,053.15
Stationary machinery.....	260.80			120.88	+ 139.92
Portable machinery, tools, etc.....	579.01			72.04	+ 506.97
Furniture and fixtures.....	4,125.12			851.96	+ 3,273.16
Miscellaneous equipment.....	1,469.19			68.32	+ 1,400.87
Total maintenance.....	19,735.33			8,523.55	+ 11,211.78
Operation—					
Salaries and wages.....	109,759.53			108,500.69	+ 1,258.84
Labor.....	63,208.50			65,602.83	— 2,394.33
Other operation expenses.....	111,876.36			123,255.33	— 11,378.97
Deterioration of stores and sales stock..	31,646.89			8,362.88	+ 23,284.01
Total operation.....	316,491.28			305,721.73	+ 10,769.55
Total.....		336,226.61		314,245.28	+ 21,981.33
Net earnings from current year operation.....		14,342.34		55,408.33	— 41,065.99
Prior year expenses.....	40,486.30			284.45	+ 40,201.85
Accounts canceled.....	68,648.30	109,134.60		284.45	+ 68,648.30
Net cost (fiscal year 1913, net income).....		94,792.26	94,792.26	55,123.85	+149,916.14
Outlays (Capital Expenditures):					
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures.....	13,346.86			7,906.37	+ 5,440.49
EQUIPMENT—					
Vessels and launches.....	(7,433.83)			2,284.32	— 9,718.15
Land transportation equipment.....	2,441.62			27,243.42	— 24,801.80
Stationary machinery.....	530.65			20,833.01	— 20,302.36
Portable machinery, tools, etc.....	174.06			535.85	— 361.29
Furniture and fixtures.....	(631.47)			2,325.12	— 3,456.59
Miscellaneous equipment.....	60.12			344.66	— 284.54
Total equipment.....	(4,858.85)			54,065.88	— 58,924.73
Total outlays.....		8,488.01		61,972.25	— 53,484.24
Net expenditures.....		103,280.27		6,848.37	+ 96,431.90
Assets Brought into Account:					
Lands (real estate).....				834,771.05	

Bureau of Supply—Supply Division—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
<i>Balances Dec. 31, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Lands (real estate).....		334,771.05			
Public works and improvements.....		37,245.20			
Equipment.....		261,159.96	633,176.21		
<hr/>					
APPROPRIATED SURPLUS—					
Supplies.....	2,618,307.16				
Prepayments.....	1,038.46				
Accounts receivable.....	791,921.08				
Cash—					
Treasury.....	(447,767.78)				
Other officers.....	2,818.17	(444,949.61)	2,966,317.09		
Accounts payable (deduct).....		326,725.82	2,639,591.27		
				<hr/>	<hr/>
				4,210,638.76	4,210,638.76

DIVISION OF COLD STORAGE—BUREAU OF SUPPLY.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Land (real estate).....		306,894.00		
Public works and improvements.....		521,731.50		
Equipment.....		1,142,943.87	1,971,569.37	
APPROPRIATED SURPLUS—				
Supplies.....	51,792.77			
Prepayments.....	1,244.45			
Accounts receivable.....	42,368.93			
Cash—				
Treasury.....	22,088.75			
Other officers.....	100.00	22,188.75	117,594.90	
Accounts payable (deduct).....		29,964.95	87,629.95	
Appropriations:				
Reversion.....			89,989.87	
Operation—Income and Expenses:				
INCOME—				
Receipts from operation.....		302,840.96	313,949.58	—11,108.62
EXPENSES—				
Maintenance of—				
Buildings and structures.....	110,960.99		82,908.52	+28,052.47
Vessels and launches.....	17,970.26		3,502.21	+14,468.05
Land transportation equipment.....	1,724.04		9,939.01	— 8,214.97
Stationary machinery.....	28,563.76		17,871.07	+10,692.69
Portable machinery, tools, etc.....	669.29		1,329.73	— 660.44
Furniture and fixtures.....	163.78		86.71	+ 77.07
Miscellaneous equipment.....	86.10		296.28	— 210.18
Total.....	160,138.22		115,933.53	+44,204.69
Operation—				
Superintendence.....	29,961.49		26,835.88	+ 3,125.61
Labor.....	36,537.61		34,326.94	+ 2,210.67
Material and supplies.....	68,289.21		64,434.77	— 1,145.56
Miscellaneous expenses.....	12,577.36		12,313.48	+ 263.88
Deterioration of stores.....			131.98	— 131.98
Total.....	142,865.67		138,043.05	+ 4,822.62
Total expenses current year.....		302,503.89	258,976.58	+48,527.31
Net earnings from current year operation.....		337.07	59,973.00	—59,635.93
Prior year expenses.....		9,079.15		+ 9,079.15
Net cost (fiscal year 1913, net income).....		8,742.08	59,973.00	+68,715.08
Outlays (Capital Expenditures):				
PUBLIC WORKS AND PERMANENT IMPROVEMENTS—				
Buildings and structures.....	(67.56)		(378.86)	+ 311.30
Artesian wells.....	4,701.08		1,135.99	+ 3,515.09
Total public works and permanent improvements.....	4,633.52		807.13	+ 3,826.39

REPORT OF THE AUDITOR

Division of Cold Storage—Bureau of Supply—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (—).
	Debit.	Credit.		
Outlays (Capital Expenditures)—Ctd.				
EQUIPMENT—				
Vessels and launches.....	(14,666.68)			—14,666.68
Land transportation equipment.....	(404.14)		17,099.01	—17,503.15
Stationary machinery.....	321.20		13,516.42	—13,195.22
Portable machinery, tools, etc.....	673.19		960.03	— 286.84
Furniture and fixtures.....	64.07		126.85	— 62.78
Miscellaneous equipment.....	(1,642.66)		1,519.39	— 3,162.05
<i>Total equipment</i>	<u>(15,655.02)</u>		<u>33,221.70</u>	<u>—48,876.72</u>
<i>Total outlays</i>		(11,021.50)	34,028.83	—45,050.33
<i>Net receipts</i>		<u>2,279.42</u>	<u>25,944.17</u>	<u>—23,664.75</u>
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Real estate.....		306,894.00		
Public works and improvements.....		526,365.02		
Equipment.....		1,127,288.85	1,960,547.87	
APPROPRIATED SURPLUS—				
Supplies.....	83,966.77			
Accounts receivable.....	47,502.15			
Cash—				
Treasury.....	(91,688.00)			
Other officers.....	<u>150.00</u>	<u>(91,538.00)</u>	39,930.92	
Accounts payable (deduct).....		<u>39,930.92</u>		
			<u>2,059,199.32</u>	<u>2,059,199.32</u>

BUREAU OF PRINTING.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....		129,612.00		
Public works and improvements.....		173,758.21		
Equipment.....		621,847.04	925,212.25	
APPROPRIATED SURPLUS—				
Supplies.....	330,249.75			
Accounts receivable.....	68,135.01			
Cash—				
Treasury.....	401,241.91			
Other officers.....	215.76	401,457.67	799,842.43	
Accounts payable (deduct).....		<u>29,844.48</u>	769,997.95	
Appropriations:			493,623.10	
Reversions.....				
Operation—Income and Expenses:				
INCOME—				
Receipts from operation.....	419,336.56		398,763.89	+20,572.67
Prior fiscal year income.....			7.65	— 7.65
<i>Total income from operation</i>		419,336.56	398,771.54	+20,565.02
EXPENSES—				
Maintenance of—				
Buildings and structures.....	5,250.44		3,228.25	+ 2,022.19
Land transportation equipment.....	1,301.00		319.99	+ 981.01
Stationary machinery.....	926.22		7,944.66	— 7,018.44
Portable machinery, tools, etc.....	1,037.06		10,286.49	— 9,249.43
Furniture and fixtures.....	1,955.37		565.68	+ 1,389.69
Miscellaneous equipment.....	73.18		497.84	— 424.16
<i>Total maintenance</i>	<u>10,543.27</u>		<u>22,842.41</u>	<u>—12,299.14</u>
Operation—				
Superintendence.....	109,355.70		75,989.93	+33,415.77
Labor.....	125,630.86		103,948.13	+21,682.73
Material.....	112,089.48		96,435.85	+15,653.63
Other expenses.....	29,612.51		28,091.84	+ 1,521.17
<i>Total operation</i>	<u>376,688.55</u>		<u>304,415.25</u>	<u>+72,273.30</u>
Prior fiscal year.....	(4,724.69)		388.77	— 5,113.46
<i>Total expenses of operation</i>		<u>382,507.13</u>	327,646.43	+54,860.70
<i>Net income from operation</i>		<u>86,829.43</u>	71,125.11	—14,295.68

Bureau of Printing—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	29.44		(75.48)	+ 104.92
EQUIPMENT—				
Land transportation equipment.....	(916.30)		92.83	— 1,009.13
Stationary machinery.....	5,611.89		38,535.58	— 32,923.69
Portable machinery, tools, etc.....	5,140.90		(11,100.13)	+ 16,241.03
Furniture and fixtures.....	(1,746.93)		1,416.05	— 3,162.98
Miscellaneous equipment.....	220.89		481.23	— 260.34
<i>Total equipment.....</i>	<i>8,310.45</i>		<i>29,425.56</i>	<i>— 21,115.11</i>
<i>Total outlays.....</i>		<i>8,339.89</i>	<i>29,350.08</i>	<i>— 21,010.19</i>
<i>Net receipts.....</i>		<i>28,489.54</i>	<i>41,775.03</i>	<i>— 13,285.49</i>
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Lands (real estate).....		129,612.00		
Public works and improvements.....		173,782.65		
Equipment.....		630,157.49	933,552.14	
APPROPRIATED SURPLUS—				
Supplies.....	304,864.39			
Accounts receivable.....	83,374.29			
Cash—				
Treasury.....	(25,662.72)			
Other officers.....	200.00	(25,462.72)	362,775.96	
Accounts payable (deduct).....		57,911.57	304,864.39	
			1,732,039.63	1,732,039.63

SUPREME COURT LIBRARY FUND, ACT 1660—THE JUDICIARY.

Balances June 30, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Equipment.....			24,906.02		
APPROPRIATED SURPLUS—					
Cash—Treasury.....			4,736.00		
Operation—Income and Expenses:					
INCOME—					
Bar examination fees.....	4,980.00			3,300.00	+ 1,680.00
EXPENSES—					
Miscellaneous expenses.....	216.71			125.36	+ 91.35
Prior year expenses.....	160.00				+ 160.00
Total expenses of operation.....	376.71			125.36	+ 251.35
Net income from operation.....	4,603.29	4,603.29		3,174.64	+ 1,428.65
Outlays (Capital Expenditures):					
EQUIPMENT—					
Furniture, fixtures, and books.....	5,462.86			5,078.14	+ 384.72
Net expenditures.....	859.57			1,903.50	— 1,043.93
Balances Dec. 31, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Equipment.....		30,368.88			
APPROPRIATED SURPLUS—					
Cash—Treasury.....	3,546.43				
Accounts receivable.....	330.00	3,876.43			
		34,245.31	34,245.31		

THE SALES AGENCY, ACT 2061.

Balances June 30, 1913:					
PRINCIPAL ACCOUNT SURPLUS—					
Land (real estate).....	41,668.95				
Buildings and structures.....	59,766.83				
Equipment.....	2,218.02		108,653.80		
APPROPRIATED SURPLUS—					
Supplies and stock—					
Material and supplies.....	1,016.16				
Manufacturing supplies.....	798.44				
Sales stock.....	16,398.59				
Goods on consignment.....	5,478.04	23,691.23			
Accounts receivable.....		6,737.73			
Cash (deficit)—					
Treasury (overdrawn).....	(15,203.47)				
Other officers.....	1,024.47	(14,179.00)	16,249.96		
Liabilities (deduct)—					
Sundry accounts payable.....	2,403.45				
Consignors' accounts-current.....	804.98				
Consignors' proprietary accounts.....	5,478.04	8,686.47		7,563.49	

REPORT OF THE AUDITOR

The Sales Agency, Act 2061—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Appropriations:				
Allotment.....	10,000.00			
Allotment.....	20,000.00	30,000.00		
Operation—Income and Expenses:				
GENERAL ADMINISTRATION EXPENSES—				
Salaries and wages.....	5,643.78			
Office expenses.....	488.19			
Traveling expenses.....	448.90			
Incidental expenses.....	23.07			
Maintenance of equipment.....	26.00			
Total.....		6,629.94		
MANUFACTURING OPERATIONS—				
Material (finished product).....	1,462.82			
Labor.....	7,214.93			
Total cost of finished products.....	8,677.75			
Delivered to sales stock.....	8,677.75			
(No manufacturing profit.)				
TRADING OPERATIONS—				
Gross sales.....	16,482.39			
Cost of goods sold.....	13,221.39			
Gross selling profit.....	3,261.00			
Deduct:				
Advertising..... 50.00				
Freight and hauling..... 67.27	117.27			
Profit on trading operations.....	3,143.73			
CONSIGNMENT OPERATIONS—				
Sales.....	2,596.12			
Consignors' proceeds.....	2,242.85			
Commissions.....	352.27			
Total profits on stock and consignment sales.....		3,496.00		
Net cost of administration and opera- tion.....	3,133.94	3,133.94		
ENCOURAGEMENT AND DEVELOPMENT OF INDUS- TRIAL ARTS AND SCIENCES.....	9,057.05	9,057.05		
PRIOR YEAR EXPENSE.....	175.80	175.80		
Outlays (Capital Expenditures):				
Furniture and fixtures.....	1,381.40			
Net expenditures.....	13,748.19		38,400.67	-24,652.48
SUPPLIES BROUGHT INTO ACCOUNT.....		206.14		
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Land (real estate).....	41,668.95			
Buildings and structures.....	59,766.88			
Equipment.....	3,599.42	105,035.20		
APPROPRIATED SURPLUS—				
Supplies and stock—				
Material and supplies.....	5,089.79			
Manufacturing supplies.....	1,809.99			
Sales stock.....	18,904.95			
Goods on consignment.....	6,343.17	32,147.90		
Accounts receivable.....		9,264.18		
Cash (deficit)—				
Treasury (overdrawn)..... (3,151.02)				
Other officers..... 1,042.25	(2,108.77)	39,303.31		
Liabilities (deduct)—				
Sundry accounts payable.....	8,040.66			
Consignors' accounts-current.....	898.04			
Consignors' proprietary accounts.....	6,343.17	15,281.87	24,021.44	
		141,423.48	141,423.48	

RICE COLONIZATION AND PLANTATION FUND, ACT 2254—THE GOVERNOR-GENERAL.

	Six months ended Dec. 31, 1913.			One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.			
<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		3,195.54			
Equipment.....		6,923.36		10,118.90	
APPROPRIATED SURPLUS—					
Supplies.....		3,172.65			
Accounts receivable.....		2,819.20			
Cash—					
Treasury.....	74,650.46				
Other officers.....	11,000.77	85,651.23	91,648.08		
Accounts payable (deduct).....		5,121.98		86,521.10	
Appropriations:					
Act 2254.....				300,000.00	
Operation—Income and Expenses:					
OPERATION OF COLONY STORES—					
Merchandise sales.....		5,250.82			
Cost of merchandise sold.....		4,546.25			
Gross profit from sales.....		704.57			
Deduct—Selling expenses.....		99.89			
Net profit from trading.....		604.68		604.68	+ 604.68
Outlays (Capital Expenditures):					
PUBLIC WORKS AND IMPROVEMENTS—					
Colony buildings and structures.....		3,775.09		3,195.54	+ 579.55
EQUIPMENT—					
Colonists' equipment.....	3,859.30			5,612.65	—1,753.35
Colony equipment.....	384.44			1,310.71	— 926.27
Total equipment.....		4,243.74		6,923.36	—2,679.62
Total outlays.....		8,018.83		10,118.90	—2,100.07
Total net expenditures, current period.....		7,414.15		10,118.90	—2,704.75
PRIOR FISCAL YEAR:					
Correction of charge to expense instead of organization expenditures.....		(3,360.00)	3,360.00	3,360.00	—6,702.00
Net expenditures.....		4,054.15		13,478.90	—9,424.75
<i>Balances Dec. 31, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		6,970.63			
Equipment.....		11,167.10	18,137.73		
APPROPRIATED SURPLUS—					
Prepayments—Organization expenditures...		19,144.92			
Supplies.....		8,851.39			
Accounts receivable—					
Colonists' accounts-current.....	31,279.66				
Sundry accounts receivable.....	5,885.28	37,164.94			
Cash—					
Treasury.....	298,541.04				
Other officers.....	20,453.60	318,994.64	384,155.89		
Accounts payable (deduct).....		1,688.94	382,466.95		
			400,604.68	400,604.68	

MORO AND NON-CHRISTIAN COLONIZATION AND PLANTATION FUND, ACT 2280—EXECUTIVE BUREAU.

Balances June 30, 1913:

(None.)

Appropriations:

Act 2280..... 50,000.00 (New Account)

Balances Dec. 31, 1913:

Prepayments—Organization expenditures.....	8.50			
Cash—				
Treasury.....	30,000.00			
Other officers.....	19,991.50	49,991.50	50,000.00	
			50,000.00	50,000.00

THE INSULAR GOVERNMENT.

SPECIAL AND TRUST FUNDS.

SPECIAL AND TRUST FUNDS.

MISCELLANEOUS TRUST FUNDS.

Titles of accounts.	Balances, June 30, 1913.	Receipts.	Total.	Expendi- tures.	Balances, Dec. 31, 1913.
Guarantee Fund—Bureau of Lands	65,481.62	67,464.48	132,946.10	90,572.26	42,373.84
Guarantee Fund—Bureau of Agriculture	3,797.66	2,367.25	6,164.91	2,060.88	4,104.03
Guarantee Fund—Philippine Constabulary	16.63	236.60	253.23	49.13	204.10
Guarantee Fund—Bureau of Public Works	2,206.20	3,580.00	5,786.20	4,576.20	1,210.00
Estates of deceased employees—Bureau of Justice	5,331.05	8,842.34	14,173.39	9,491.46	4,681.93
Extra services of employees—Bureau of Customs	2,972.74	20,979.97	23,952.71	21,010.79	2,941.92
Services of officers in private bonded warehouses	498.97	766.00	1,264.97	766.00	498.97
Refundable surplus on customs auction sales	4,202.13	1,407.91	5,610.04	2,346.49	3,263.55
Guarantee Fund—Bureau of Customs	487,672.03	5,312,293.28	5,799,965.31	5,108,783.45	696,181.86
Guarantee Fund—Bureau of Internal Revenue	10,649.87	35,147.97	45,797.84	28,613.23	17,184.61
Rizal Monument Fund—Bureau of the Treasury	9,842.84	175.00	10,017.84	140.47	9,877.37
Guarantee Fund—Bureau of Printing	107.95	8,056.85	8,164.80	8,139.10	25.70
Bilibid Prisoners' Fund—Bureau of Prisons	3,929.05	5,054.64	8,983.69	4,674.00	4,309.69
Guarantee Fund—Bureau of Prisons	93.80	.....	93.80	.....	93.80
Guarantee Fund—University of the Philippines	2,995.26	1,919.69	4,914.95	435.01	4,479.94
Guarantee Fund—Bureau of Education	43.62	1,356.31	1,399.93	344.39	1,055.54
Supreme Court Fund—Judiciary	4,342.34	8,722.62	13,064.96	8,083.17	4,981.79
Judiciary Fund—Judiciary	111,778.49	116,042.40	227,820.89	94,961.33	132,859.51
Sheriff of Manila Fund—Judiciary	16,182.83	23,262.75	39,445.58	26,145.65	13,299.93
Registration fees—Court of Land Registration	8,942.62	4,195.35	13,137.97	5,502.29	7,635.68
Register of Deeds Fund—Judiciary	163.50	953.00	1,116.50	1,028.60	87.90
Guarantee Fund—Justice of the Peace, city of Manila	271.87	.....	271.87	.....	271.87
Conservatory of Music Fund	1,197.08	41.89	1,238.97	.....	1,238.97
Guarantee Fund—Firearms and ammunitions licenses, Act 1180	450.00	.....	450.00	.....	450.00
Civil Service Trust Fund	268,656.35	120,686.52	389,342.87	157,214.45	232,128.42
Contractors' Fund—City of Manila	2,498.50	.....	2,498.50	970.00	1,528.50
School of Arts and Trades Fund	488.24	.....	488.24	.....	488.24
Cebu Street Railway franchise, article 22, Act 2034	10,000.00	.....	10,000.00	.....	10,000.00
Internal-Revenue apportionment, section 3, Act 1964 .....	.....	1,582,041.77	1,582,041.77	1,582,041.76	.01
Guarantee Fund—Bureau of Science	1,932.08	485.93	2,418.01	409.79	2,008.22
Prize Fund, Postal Savings Bank contest	410.34	.....	410.34	(16.00)	426.34
Guarantee Fund—Bureau of Forestry	6,442.43	20,600.00	27,042.43	.....	27,042.43
Special publicity account—Manila Merchants Association	(.94)	3,559.14	3,558.20	6,252.84	(2,694.64)
Guarantee Fund—Bureau of Health	2,184.17	169.80	2,353.97	124.31	2,229.66
Provincial and municipal internal revenue, sections 1 and 2, Act 1964	59,287.16	805,081.06	864,368.22	828,074.97	36,293.25
Iwahig Colonist Trust Fund	694.45	253.52	947.97	216.78	731.19
American Teachers Memorial Fund	3,184.95	336.10	3,521.05	1,351.00	2,170.05
Gas Franchise Fund, section 12, Act 2039	20,833.33	.....	20,833.33	.....	20,833.33
Trust Fund—Police department, city of Manila	359.23	836.65	1,195.88	259.71	936.17
Key Deposits—Bureau of Posts	2,091.60	159.60	2,251.20	.....	2,251.20
Guarantee Fund—Bureau of Supply	37,509.85	27,572.00	65,081.85	30,461.85	34,620.00
Cebu Waterworks Bond Sinking Fund	4,842.50	.....	4,842.50	.....	4,842.50
Asociacion de Navieros	175.00	2,825.00	3,000.00	3,000.00	.....
Total	1,164,759.39	8,187,473.39	9,352,232.78	8,023,085.41	1,329,147.37

PENSION AND RETIREMENT FUND, ACT 1638—BUREAU OF CONSTABULARY.

Balances June 30, 1913:	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
INVESTMENTS—				
Philippine Railway bonds (par ₱32,000)	30,400.00			
Manila Railroad bonds (par ₱4,000)	33,218.00			
Sewer and waterworks bonds—				
First series (par ₱60,000)	60,000.00			
Third series (par ₱6,000)	6,000.00			
Mortgage loans	73,500.00			
Certificate of deposit	10,000.00	213,118.00		
ACCOUNTS RECEIVABLE—				
Accrued interest	2,653.68			
CASH—				
Treasury and Depositories	19,378.76	235,150.44		
ACCOUNTS PAYABLE (deduct)	3,991.57	231,158.87		
Operation—Income and Expenses:				
INCOME—				
Assessments	11,024.94		9,591.33	+1,433.61
Interest on investments—				
Certificates of deposit	337.38		356.32	— 18.96
Philippine Railway bonds	640.00		640.00	.....
Manila Railroad bonds	781.68		725.09	+ 56.59
Sewer and waterworks bonds (first series)	1,200.00		1,300.00	— 100.00
Sewer and waterworks bonds (third series)	120.00		150.00	— 30.00
Mortgage loans	3,136.40		2,494.18	+ 642.22
Total income	17,240.38		15,256.92	+1,983.46
EXPENSES—				
Pensions paid	1,599.71		2,776.74	—1,177.03
Net income	15,640.67	15,640.67	12,480.18	+3,160.49

Pension and Retirement Fund, Act 1638—Bureau of Constabulary—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (—). decrease (—).
		Debit.	Credit.		
Investments July 1, to Dec. 31, 1913:					
ACQUIRED—					
Mortgage loans	30,000.00				
RETIRED—					
Certificate of deposit	10,000.00				
Net investments acquired	<u>20,000.00</u>				
Balances Dec. 31, 1913:					
INVESTMENTS—					
Philippine Railway bonds (par ₱32,000)	30,400.00				
Manila Railroad bonds (par ₱4,000)	33,218.00				
Sewer and waterworks bonds—					
First series (par ₱60,000)	60,000.00				
Third series (par ₱6,000)	6,000.00				
Mortgage loans	<u>108,500.00</u>				
		233,118.00			
ACCOUNTS RECEIVABLE—					
Accrued interest	2,972.44				
CASH—					
Treasury	13,223.85	249,314.29			
ACCOUNTS PAYABLE (deduct)		2,514.75	246,799.54		
			<u>246,799.54</u>	<u>246,799.54</u>	

MONEY ORDER FUND—BUREAU OF POSTS.

Balances June 30, 1913:					
CASH—					
Treasury	976,611.05				
Other officers	<u>687,464.20</u>		1,664,075.25		
Receipts and Expenditures:					
RECEIPTS—					
Domestic, United States, and foreign money orders issued	8,552,364.08		8,257,061.96		+295,302.12
International money orders issued (Hongkong, China)	<u>16,365.18</u>		<u>15,796.71</u>		+ 568.47
Total issued			8,568,729.26	8,272,858.67	+295,870.59
EXPENDITURES—					
Domestic, United States, and foreign money orders paid	8,960,806.36		8,047,104.45		+913,701.91
International money orders paid (Hongkong, China)	<u>20,984.38</u>		<u>13,421.88</u>		+ 7,562.50
Total paid		8,981,790.74		8,060,526.33	+921,264.41
Balances Dec. 31, 1913:					
CASH—					
Treasury	929,433.89				
Other officers	<u>321,579.88</u>	1,251,013.77			
		<u>10,232,804.51</u>	<u>10,232,804.51</u>		

NOTE.—The fees collected on account of money order transactions during the period beginning July 1, 1913, and ending December 31, 1913, amounted to ₱47,512.02 as compared with ₱46,249.26, this being one-half of the money order fees collected during the fiscal year 1913.

LAND TITLE ASSURANCE FUND, ACT 496.

Balances June 30, 1913:					
INVESTMENTS—					
Manila Railroad bonds (par ₱2,000)	16,609.00				
Sewer and waterworks bonds (par value)	20,000.00				
Real estate mortgage loans	12,400.00				
Philippine Islands Bank stock (par value ₱3,000)	<u>3,750.00</u>	52,759.00			
ACCOUNTS RECEIVABLE—					
Accrued interest	1,286.12				
CASH—					
Treasury and depositories	46,755.72				
Other officers	<u>66.32</u>	46,822.04	100,867.16		
Operation:					
INCOME—					
Percentage fees on land registered	2,752.46		7,547.49		—4,795.03
Interest on Manila Railroad bonds	390.84		374.06		+ 16.78
Interest on sewer and waterworks bonds	400.00		453.34		— 53.34
Interest on real estate mortgage loans	600.49		769.25		— 168.76
Dividends on bank stock	150.00		150.00		
Interest on deposits	<u>489.08</u>		<u>604.34</u>		— 115.21
Total	4,782.82			9,898.48	—5,115.66
Less adjustment of bank stock, written down				<u>187.50</u>	— 187.50
Net income	<u>4,782.82</u>	4,782.82	9,710.98		—4,928.16

Land Title Assurance Fund, Act 496—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Investments:					
ACQUIRED—					
Certificates of deposit.....	28,000.00				
Balances Dec. 31, 1913:					
INVESTMENTS—					
Manila Railroad bonds (par ₱2,000).....	16,609.00				
Sewer and waterworks bonds (par ₱20,000).....	20,000.00				
Real estate mortgage loans.....	12,400.00				
Philippine Islands Bank stock (par ₱3,000).....	3,750.00				
Certificates of deposit.....	28,000.00				
	80,759.00				
ACCOUNTS RECEIVABLE—					
Accrued interest and dividends.....	1,779.64				
CASH—					
Treasury.....	23,111.34	105,649.98			
		105,649.98	105,649.98		

POSTAL SAVINGS BANK FUND, ACT 1493.

OPERATION STATEMENT, SIX MONTHS ENDED DECEMBER 31, 1913 AND ONE-HALF FISCAL YEAR 1913—
COMPARED.

Balances June 30, 1913:					
INVESTMENTS—					
Philippine Railway bonds (par ₱560,000).....	505,000.00				
Manila Railroad bonds (par ₱39,000).....	323,875.50				
Manila sewer and waterworks bonds (par ₱460,000).....	460,000.00				
Real estate mortgage loans.....	623,798.50				
Certificates of deposits.....	580,000.00	2,492,674.00			
ACCOUNTS RECEIVABLE—					
Accrued interest.....	35,237.92				
CASH (deficit)—					
Treasury (overdrawn).....	(67,621.51)				
Other officers.....	27,422.96	(40,198.55)	2,487,713.37		
Appropriation from Insular Revenue Funds:					
Section 19, Act 1493 (to cover deficit).....			5,425.85		
Operation—Income and Expenses:					
EXPENSES—					
Administration—					
Salaries and wages.....	40,078.82		33,790.75	+6,288.07	
Expenses of personnel.....	196.77		132.72	+ 64.05	
Office expenses.....	5,848.14		6,463.68	— 615.54	
Rentals.....	1,443.49		1,376.95	+ 66.54	
Incidental expenses.....	456.71		390.64	+ 66.07	
Total expenses.....	48,023.93			42,154.74	+5,869.19
INCOME—					
Interest on investments—					
Philippine Railway bonds.....	11,200.00		11,200.00		
Manila Railroad bonds.....	8,315.11		7,069.63	+1,245.48	
Sewer and waterworks bonds.....	9,200.00		9,200.00		
Mortgage loans.....	26,770.11		24,815.87	+1,954.24	
Certificates of bank deposits.....	11,083.34		9,184.60	+1,898.74	
Total interest on investments.....	66,568.56		61,470.10	+5,098.46	
Interest paid depositors.....	23,970.48		22,066.97	+1,913.51	
Net interest income.....	42,598.08			39,413.13	+3,184.95
Loss in operation.....	5,425.85	5,425.85		2,741.61	+2,684.24
Deposits:					
Received during six months.....	1,660,840.13		1,498,560.12		
Withdrawn during six months.....	1,319,189.73		1,462,812.15		
Increase in deposits.....			341,650.40	45,747.97	
Savings Stamps:					
Redeemed during six months.....	11,151.00		8,580.50		
Sold during six months.....	11,538.20		8,467.30		
Increase in unredeemed stamps (one-half fiscal year 1913 decrease).....			387.20	113.20	
Balances Dec. 31, 1913:					
INVESTMENTS—					
Philippine Railway bonds, (par ₱560,000).....	505,000.00				
Manila Railroad bonds (par ₱39,000).....	323,875.50				
Manila sewer and waterworks bonds (par ₱460,000).....	460,000.00				
Real estate mortgage loans.....	751,380.00				
Certificates of deposits.....	730,000.00	2,770,255.50			
ACCOUNTS RECEIVABLE—					
Accrued interest.....	55,914.61				
CASH—					
Treasury (overdrawn).....	(29,523.36)				
Other officers.....	33,104.22	3,580.86	2,829,750.97		
			2,835,176.82	2,835,176.82	

REPORT OF THE AUDITOR

Postal Savings Bank Fund, Act 1493—Continued.

BALANCE SHEET DECEMBER 31, 1913, AND JUNE 30, 1913—COMPARED.

June 30, 1913.		ASSETS.		Dec. 31, 1913.
		CASH (June 30, 1913, deficit) :		
	(67,621.51)	Insular Treasury (overdrawn).....	(29,523.36)	
(40,198.55)	27,422.96	Other officers.....	33,104.22	3,580.86
		ACCOUNTS RECEIVABLE:		
		Accrued interest.....		55,914.61
35,237.92		INVESTMENTS:		
	505,000.00	Philippine Railway bonds (par ₱560,000).....	505,000.00	
	323,875.50	Manila Railroad bonds (par ₱39,000).....	323,875.50	
	460,000.00	Sewer and waterworks bonds (par ₱460,000).....	460,000.00	
	623,798.50	Real estate mortgage loans.....	751,380.00	
2,492,674.00	580,000.00	Certificates of bank deposits.....	730,000.00	2,770,255.50
2,487,713.37		Total assets.....		2,829,750.97
		LIABILITIES.		
2,480,482.37		AMOUNT DUE DEPOSITORS.....		2,822,132.77
7,231.00		SAVINGS STAMPS UNREDEEMED.....		7,618.20
2,487,713.37		Total liabilities.....		2,829,750.97

INTEREST ACCRUED AND UNPAID.

To get true statistical results, interest on the bonded indebtedness of the Government, as well as guaranteed interest (Philippine Railway bonds and Manila Railroad bonds), is charged to the proper expense account as it accrues and credited to this fund to which payments of coupons by the disbursing agent of the Government at Washington are charged as they are made.

CREDITS.	Total.	Friar lands bonds.	Public works bonds.	Sewer and water- works bonds.	Philippine Railway bonds.	Manila Railroad bonds.	Cebu public works bonds.
Balances June 30, 1913:							
CASH—							
Treasury.....	(110,000.00)	(46,666.67)	(50,000.00)	(13,333.33)			
Other officers.....	1,245,866.66	294,500.00	208,520.00	161,920.00	340,742.22	235,184.44	5,000.00
Total balances.....	1,135,866.66	247,833.33	158,520.00	148,586.67	340,742.22	235,184.44	5,000.00
INTEREST ACCRUED FROM JULY 1 TO DEC. 31, 1913.....	1,250,299.12	280,000.00	200,000.00	160,000.00	341,956.44	263,342.68	5,000.00
Total credits.....	2,386,165.78	527,833.33	358,520.00	308,586.67	682,698.66	498,527.12	10,000.00
DEBITS.							
INTEREST PAID FROM JULY 1 TO DEC. 31, 1913.....	900,342.22	141,360.00	103,060.00	80,880.00	339,382.22	233,160.00	2,500.00
Balance Dec. 31, 1913:							
CASH—							
Treasury.....	1,485,823.56	386,473.33	255,460.00	227,706.67	343,316.44	265,367.12	7,500.00
Total debits.....	2,386,165.78	527,833.33	358,520.00	308,586.67	682,698.66	498,527.12	10,000.00

OUTSTANDING LIABILITIES SECTION 45, ACT 1792.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Balances June 30, 1913:				
CASH—				
Treasury.....		14,449.67		
Receipts and Expenditures:				
Receipts.....		4,372.73	1,814.08	+2,558.65
Expenditures.....	930.40		4,161.61	-3,231.21
Balance Dec. 31, 1913:				
CASH—				
Treasury.....		17,892.00		
	18,822.40	18,822.40		

PENSION FUND, ACT 1980—BUREAU OF NAVIGATION.

Balances Dec. 31, 1913:				
CASH—				
Treasury.....	23,594.06			
INVESTMENTS—				
Certificate of deposit.....	10,000.00	33,594.06		
Receipts:				
Assessments collected.....		4,796.30	4,125.01	+671.29
Balance Dec. 31, 1913:				
CASH—				
Treasury.....	28,390.36			
INVESTMENTS—				
Certificate of deposit.....	10,000.00	33,390.36		
		33,390.36	33,390.36	

THE GOLD STANDARD FUND.

On July 1, 1903, the currency of the Philippines, theretofore upon a silver basis, was established upon a gold standard with the peso equivalent to 50 cents United States currency, and this fund was constituted to maintain the parity of the currency and to control within reasonable limits the foreign exchanges, the Treasurer being authorized to sell New York exchange in amounts of not less than \$1,000 United States currency at rates fixed by him with the approval of the Secretary of Finance and Justice.

During the fiscal year 1912 Act No. 2083 became effective which fixes the fund at a sum equal to 35 per cent of the money of the Government of the Philippine Islands in circulation or available for that purpose, and provides that any excess in the fund over and above the percentage fixed shall be deposited to the credit of the general fund in the Insular Treasury. On December 31, 1913, the Philippine coinage available for circulation amounted to ₱52,578,493.57, 35 per cent of which is ₱18,402,472.75, this being the balance in the fund on that date. During the period from July 1, 1913, to December 31, 1913, the sum of ₱570,154.36, excess surplus, was transferred to the credit of the General Fund.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Balances June 30, 1913:				
INVESTMENTS—				
Provincial and municipal loans.....	3,714,279.00			
Manila Railroad loans.....	2,000,000.00	5,714,279.00		
ACCOUNTS RECEIVABLE—				
Sundry accounts.....	223.54			
Coins due from United States mints.....	258,847.80			
Accrued interest.....	49,861.11	308,932.45		
CASH—				
Treasury and other depositories.....	12,340,940.31			
Other officers.....	5,205.46	12,346,145.77	18,369,357.22	
SURPLUS TRANSFERRED TO REVENUE FUND UNDER PROVISIONS OF ACT 2083.....				
		570,154.36	444,769.02	+125,385.34
Operation—Receipts and Expenditures:				
RECEIPTS—				
Interest on deposits.....	221,122.40		260,722.64	— 39,600.24
Premium on exchange.....	186,294.99		108,624.33	+ 77,670.66
Seigniorage.....	54,411.00		88,870.65	— 34,459.65
Interest on Manila Railroad loans.....	72,570.26		24,980.56	+ 47,639.70
Interest on provincial and municipal loans.....	68,346.43		42,494.25	+ 25,852.18
Sale of money sacks and boxes.....			44.50	— 44.50
Sale of proof coins.....	20.00		10.00	+ 10.00
New copper coins from United States mints.....	8,000.00		36,005.00	— 28,005.00
Total receipts.....	610,765.08		561,701.93	+ 49,063.15
EXPENDITURES—				
Coinage expenses.....	2,171.88		39,194.75	— 37,022.87
Miscellaneous expenses.....	5,081.53		6,344.76	— 1,263.23
Freight and insurance.....	241.78		453.31	— 211.53
Printing currency.....			22,231.87	— 22,231.87
Total expenditures.....	7,495.19		68,224.69	— 60,729.50
Net receipts.....	603,269.89	603,269.89	493,477.24	+109,792.65
Investments July 1, to Dec. 31, 1913:				
LOANS MADE—				
Manila Railroad Co.....	1,900,000.00			
Provincial and municipal (net).....	32,597.00			
Total.....	1,932,597.00			
Balances Dec. 31, 1913:				
INVESTMENTS—				
Provincial and municipal loans.....	3,746,876.00			
Manila Railroad loans.....	3,900,000.00	7,646,876.00		
ACCOUNTS RECEIVABLE—				
Coins due from United States mints.....	226,643.00			
Accrued interest.....	85,805.29	311,948.29		
CASH—				
Treasury and other depositories.....	10,443,648.46	18,402,472.75		
		<u>18,972,627.11</u>	<u>18,972,627.11</u>	

WARRANTS PAYABLE FUND.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	
	Debit.	Credit.	Debit.	Credit.
Balances:				
Warrants outstanding at beginning of fiscal period.....		4,212,114.80		2,883,493.48
Warrants Issued:				
July.....	4,982,438.62		5,480,635.02	
August.....	5,122,266.51		6,928,387.51	
September.....	5,909,921.17		5,286,080.73	
October.....	5,980,522.56		5,874,779.55	
November.....	5,089,757.33		4,449,881.31	
December.....	6,276,915.80		5,148,094.06	
Total warrants issued.....		33,361,821.99		33,167,858.18
Warrants Paid:				
July.....	6,639,858.15		5,889,178.62	
August.....	5,076,835.89		6,978,766.03	
September.....	5,517,536.60		5,526,145.80	
October.....	5,993,868.88		5,592,814.60	
November.....	5,445,493.42		4,598,073.98	
December.....	5,664,214.64		4,925,688.09	
Total warrants paid.....	34,337,807.58		33,510,667.12	
Balances:				
Warrants outstanding Dec. 31, 1913 and 1912.....	3,236,128.71		2,540,684.54	
Total.....	37,573,936.29	37,573,936.29	36,051,351.66	36,051,351.66

SUMMARY OF THE CASH ACCOUNT OF THE INSULAR TREASURER, SIX MONTHS
ENDED DECEMBER 31, 1913.

	General Fund.	Depository Funds.	Silver Certificate Redemption Fund.	Exchange of cur- rency.	Total.
DEBITS.					
Balances June 30, 1913.....	23,783,872.88	7,634,383.52	31,568,431.00		62,986,687.40
Deposits Received:					
July, 1913.....	4,881,039.35	13,861,951.52	80,000.00	6,074,108.62	24,897,099.49
August, 1913.....	4,765,883.80	8,886,408.76	280,000.00	4,867,242.72	18,799,535.28
September, 1913.....	4,386,752.16	9,960,152.65	370,000.00	4,565,710.54	19,282,615.35
October, 1913.....	5,049,385.49	13,042,134.80	730,000.00	5,263,034.82	24,084,555.11
November, 1913.....	3,964,072.82	8,341,281.49	600,000.00	6,347,945.16	19,253,249.47
December, 1913.....	5,302,221.53	11,281,761.27	80,000.00	5,335,300.26	21,999,283.06
Total deposits.....	28,349,355.15	65,373,640.49	2,140,000.00	32,453,342.12	128,316,337.76
Total debits.....	52,133,228.03	73,008,024.01	33,708,431.00	32,453,342.12	191,303,025.16
CREDITS.					
Withdrawals:					
July, 1913.....	6,639,858.15	13,388,816.65	465,000.00	6,074,108.62	26,567,783.42
August, 1913.....	5,076,835.89	9,100,529.01	925,000.00	4,867,242.72	19,969,607.62
September, 1913.....	5,517,536.60	9,587,270.26	965,000.00	4,565,710.54	20,635,517.40
October, 1913.....	5,993,868.88	13,087,267.88	367,861.00	5,263,034.82	24,712,032.58
November, 1913.....	5,445,493.42	8,169,321.50		6,347,945.16	19,962,760.08
December, 1913.....	5,664,214.64	8,592,283.47	940,000.00	5,335,300.26	20,531,798.37
Total withdrawals.....	34,337,807.58	61,925,488.77	3,662,861.00	32,453,342.12	132,379,499.47
Balances Dec. 31, 1913.....	17,795,420.45	11,082,535.24	30,045,570.00		58,923,525.69
Total.....	52,133,228.03	73,008,024.01	33,708,431.00	32,453,342.12	191,303,025.16

THE INSULAR GOVERNMENT.

SINKING FUNDS.

FRIAR LANDS BOND SINKING FUND, ACT 1749.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Balances June 30, 1913:				
INVESTMENTS—				
Philippine Railway bonds (par ₱1,404,000).....	1,293,300.00			
Public Works bonds (par ₱80,000).....	80,000.00			
Manila Hotel bonds (par ₱900,000).....	900,000.00			
Provincial and municipal loans.....	1,514,599.88	3,787,899.88		
CASH—				
Treasury.....		346,806.13		
ACCOUNTS RECEIVABLE—				
Accrued interest.....	32,266.67	4,166,972.68		
RECEIPTS FROM SALES OF FRIAR LANDS.....		177,110.66	361,624.09	
Income:				
INTEREST ON BONDS—				
Philippine Railway bonds.....	28,080.00	28,080.00		
Public works and permanent improvement bonds.....	1,600.00	1,733.34		— 133.34
Manila Hotel bonds.....	18,000.00	23,491.67		— 5,491.67
Interest on provincial and municipal loans.....	36,222.85	21,092.65		+14,130.20
Total income.....	82,902.85	82,902.85	74,397.66	+ 8,505.19
Investments:				
PROVINCIAL AND MUNICIPAL LOANS—				
Retired.....	215,100.00			
Acquired.....	167,925.00			
Net investments retired.....	47,175.00			

Balances Dec. 31, 1913: *

INVESTMENTS—				
Philippine Railway bonds (par ₱1,404,000).....	1,293,300.00			
Public works bonds (par).....	80,000.00			
Manila Hotel bonds (par).....	900,000.00			
Provincial and municipal loans.....	1,467,424.88	3,740,724.88		
ACCOUNTS RECEIVABLE—				
Accrued interest.....	48,796.17			
CASH—				
Treasury.....	637,465.14	4,426,986.19		
		<u>4,426,986.19</u>	<u>4,426,986.19</u>	

* Of the total assets of this fund on December 31, 1913, ₱2,672,360.35 is derived from the Friar Lands Fund and from sales of friar lands; ₱1,754,625.84 is derived from premium on Friar Lands Bonds, reservation from revenue funds, and earnings of the fund. The latter amount only is carried in the balance sheet as reserved surplus.

PUBLIC WORKS BOND SINKING FUND, ACTS 1729 AND 1954.

Balances June 30, 1913:

INVESTMENTS—				
Philippine Railway bonds (par ₱500,000).....	457,000.00			
Friar lands bonds (par ₱410,000).....	410,000.00			
Public works bonds (par ₱68,000).....	68,000.00			
Provincial and municipal loans.....	591,435.03	1,526,435.03		

ACCOUNTS RECEIVABLE—				
Accrued interest.....	3,093.33			
CASH—				
Treasury.....	105,385.36	1,634,913.72		

ALLOTMENT FROM APPROPRIATED SURPLUS, ACT 1954.....		58,200.00		
--	--	-----------	--	--

Income:

INTEREST ON INVESTMENTS—				
Philippine Railway bonds.....	10,000.00	10,000.00		
Friar lands bonds.....	8,200.00	9,566.66		—1,366.66
Public works bonds.....	1,264.00	989.34		+ 274.66
Provincial and municipal loans.....	14,124.66	11,118.10		+3,006.56
Total income.....	33,588.66	33,588.66	31,674.10	+1,914.56

Investments Acquired and Retired Six Months Ended Dec. 31, 1913:

ACQUIRED—				
Provincial and municipal loans.....	88,950.00			
Public works bonds.....	36,000.00	124,950.00		
RETIRED PROVINCIAL AND MUNICIPAL LOANS.....		98,760.00		
Net investments acquired.....		26,190.00		

Balances Dec. 31, 1913:

INVESTMENTS—				
Philippine Railway bonds (par ₱500,000).....	457,000.00			
Friar lands bonds (par ₱410,000).....	410,000.00			
Public works bonds (par ₱104,000).....	104,000.00			
Provincial and municipal loans.....	581,625.03	1,552,625.03		
ACCOUNTS RECEIVABLE—				
Accrued interest.....	15,843.40			
CASH—				
Treasury.....	158,233.95	1,726,702.38		
		<u>1,726,702.38</u>	<u>1,726,702.38</u>	

THE INSULAR GOVERNMENT.

FIXED ASSETS.

FIXED ASSETS.

Reference page.	Summary of schedules.	Six months ended Dec. 31, 1913.			Balances, Dec. 31, 1913.
		Balances, June 30, 1913.	Brought into account, transfers, and inventory corrections.	Acquisitions and sales.	
<i>LAND (REAL ESTATE).</i>					
101	Friar Lands Bond Fund—Schedule No. 1.....	11,504,750.31	.....	(177,110.66)	11,327,639.65
101	Public Works Bond Fund—Schedule No. 1.....	20,106.33	.....	.....	20,106.33
101	Sundry Funds—Schedule No. 1.....	2,876,478.79	657,987.53	62,750.85	3,597,217.17
10	<i>Total Land (real estate)</i>	<u>14,401,335.43</u>	<u>657,987.53</u>	<u>(114,359.81)</u>	<u>14,944,963.15</u>
<i>PUBLIC WORKS AND IMPROVEMENTS.</i>					
102	Public Works Bond Fund—Schedule No. 2.....	8,625,136.54	.....	11,285.76	8,636,422.30
102	Bureaus and offices—Schedule No. 3.....	6,258,692.06	266,381.92	117,543.26	6,642,617.24
103	Self-sustaining bureaus and funds—Schedule No. 4.....	2,294,803.19	.....	10,663.19	2,305,466.38
103	Miscellaneous accounts—Schedule No. 5.....	11,047.16	(12.08)	35.86	11,070.94
103	Public works appropriations—Schedule No. 6.....	16,481,277.97	(4,762,291.89)	943,641.82	12,662,627.90
10	<i>Total public works and improvements</i>	<u>33,670,956.92</u>	<u>(4,495,922.05)</u>	<u>1,083,169.89</u>	<u>30,258,204.76</u>
<i>EQUIPMENT.</i>					
106	Public Works Bond Fund—Schedule No. 7.....	58,214.54	.....	(52,618.35)	5,596.19
106	Bureaus and offices—Schedule No. 8.....	11,877,466.33	(76,691.36)	96,393.10	11,897,168.07
107	Self-sustaining bureaus and funds—Schedule No. 9.....	3,197,982.56	(13,010.14)	(200,269.00)	2,984,703.42
107	Miscellaneous accounts—Schedule No. 10.....	8,844.69	(23,295.21)	30,266.69	15,816.17
107	Public works appropriations—Schedule No. 11.....	538,833.15	(374,340.72)	273,001.32	437,493.75
10	<i>Total equipment</i>	<u>15,681,341.27</u>	<u>(487,337.43)</u>	<u>146,773.76</u>	<u>15,340,777.60</u>
10	<i>Total fixed assets</i>	<u>63,753,633.62</u>	<u>(4,325,271.95)</u>	<u>1,115,583.84</u>	<u>60,543,945.51</u>

FIXED ASSETS—SCHEDULE No. 1.

LAND (REAL ESTATE).

FRIAR LANDS BOND FUND.....	11,504,750.31		(177,110.66)	11,327,639.65
Public Works Bond Fund:				
Government lands, Sibul Springs, Act 1954.....	2,165.73			2,165.73
General Hospital, Act 1954.....	6,972.76			6,972.76
Animal quarantine station.....	10,967.84			10,967.84
Total.....	20,106.33			20,106.33
Sundry Funds:				
Bureau of Agriculture.....	2,800.47			2,800.47
Bureau of Health.....	8,932.77			8,932.77
Bureau of Constabulary.....	76,721.83			76,721.83
Bureau of Lands.....	158,478.10		60,000.00	218,478.10
Bureau of Public Works.....	896.08		(896.08)	
Bureau of Printing.....	129,612.00			129,612.00
Bureau of Supply—Division of cold storage.....	306,894.00			306,894.00
Bureau of Customs.....	31.22	322,091.48		322,122.70
Bureau of Education.....	167,900.00	1,125.00	1,500.00	170,525.00
Bureau of Science.....	5,420.25		1,146.93	6,567.18
Bureau of Prisons—Prison division.....	2,630.00			2,630.00
Bureau of Prisons—Industrial division.....	7,785.31			7,785.31
Bureau of Supply—Supply division.....		334,771.05		334,771.05
Sales Agency Fund.....	41,668.95			41,668.95
University of the Philippines.....	218,933.29			218,933.29
Purchase of settlers rights, Iwahig penal colony.....	25.00			25.00
Hospital building, Baguio, Act 1662.....	811.04			811.04
Hospital grounds, Bilibid, Act 1837.....	12,000.00			12,000.00
Land for animal quarantine station, Act 1855.....	139,581.94			139,581.94
Lands for buildings and parks, Act 1954.....	8,160.00			8,160.00
Construction and equipment, Cebu Hospital, Act 1955.....	1,750.00			1,750.00
Government Center, Baguio, Act 1902, section 4, Act 1989.....	41,528.96			41,528.96
Constabulary buildings and sites, Acts 1988, 2059.....	4,514.07			4,514.07
Baguio Teachers Camp, Act 1994.....	23,483.62			23,483.62
Land, Baguio, for industrial school, Act 2002.....	1,000.00			1,000.00
San Lazaro estate.....	1,382,269.00			1,382,269.00
Public works, Bureau of Education.....	426.44			426.44
Completion and equipment, General Hospital, section 4, Acts 1902, 1955.....	9,115.71			9,115.71
Fencing Princessa estate, Malabon, section 4, Act 1989.....	71.19			71.19
Purchase of land, Calles Taft, Nozalea, and Isaac Peral.....	115,827.14			115,827.14
Improvement of land, General Hospital, Act 2264.....	7,210.41			7,210.41
Girls Industrial School, Baguio, Act 2070.....			1,000.00	1,000.00
Total.....	2,876,478.79	657,987.53	62,750.85	3,597,217.17
Summary total.....	14,401,335.43	657,987.53	(114,359.81)	14,944,963.15

FIXED ASSETS—SCHEDULE No. 2.
PUBLIC WORKS AND IMPROVEMENTS.

	Balances, June 30, 1913.	Six months ended Dec. 31, 1913.		Balances, Dec. 31, 1913.
		Brought into account, transfers, and inventory corrections.	Acquisitions and sales.	
Public Works Bond Fund:				
Quarantine station, Cebu, Act 1342.....	17,631.05			17,631.05
Public works, Bureau of Public Works, Act 1342.....	122,799.20			122,799.20
Manila Harbor and Pasig River, Act 1479.....	2,994,444.54		3,640.60	2,998,085.14
Port of Cebu, Acts 1342, 1449.....	1,140,099.96			1,140,099.96
Port of Iloilo, Acts 1342, 1650.....	483,000.00			483,000.00
Marine railway and repair shop, Act 1342.....	13,986.31			13,986.31
Maintenance two survey parties, Act 1449.....	35,901.77			35,901.77
Puerto Princessa causeway, Act 1479.....	10,000.00			10,000.00
Construction Iloilo River wall, Act 1650.....	160,031.75			160,031.75
Improvements burnt area, Cebu, Act 1848.....	81,420.04			81,420.04
Wright-Taft Road.....	116,878.40			116,878.40
Parañaque Bridge.....	13,000.00			13,000.00
Silang Road and bridges.....	10,600.00			10,600.00
Construction, lighthouse.....	230,000.00			230,000.00
Improvement Engineer Island.....	31,000.00			31,000.00
Benguet improvement.....	425,000.00			425,000.00
Calamba-Los Baños Road.....	59,600.00			59,600.00
Baguio-Trinidad Road.....	2,500.00			2,500.00
Government lands, Sibul Springs, Act 1954.....	7,834.27			7,834.27
Animal quarantine station, Act 1954.....	74,032.16			74,032.16
Government storehouses, Manila, Act 1954.....	350,000.00			350,000.00
Irrigation plant and system, Act 1954.....	449,139.65			449,139.65
Pasig River walls, Act 1954.....	246,000.00			246,000.00
Suluan Island light, Act 1954.....	39,098.95			39,098.95
Plans, Capitol Building, Act 1954.....	24,954.15		7,645.16	32,599.31
General Hospital, Manila, Act 1954.....	773,027.24			773,027.24
Building and gas plant, Philippine Medical School, Act 1954.....	244,720.04			244,720.04
River wall and widening Muelle Loney, Iloilo, Act 1954.....	109,852.38			109,852.38
Wards San Lazaro Hospital, Act 1954.....	30,000.00			30,000.00
Isabel Island light, Act 1902.....	3,924.94			3,924.94
Artesian well, Act 1954.....	96,898.67			96,898.67
Forage plant and artesian wells, Act 1954.....	18,000.00			18,000.00
Benguet sanitarium, Act 1954.....	11,000.00			11,000.00
Cavite Boulevard, Act 1902.....	24,110.59			24,110.59
Improvement, Port of Manila, Act 1668.....	36,876.48			36,876.48
Improvement, Port of Manila, Act 1668, additional riprap.....	137,774.00			137,774.00
Total	8,625,136.54		11,285.76	8,636,422.30

FIXED ASSETS—SCHEDULE No. 3.
PUBLIC WORKS AND IMPROVEMENTS.

Bureaus and Offices:

The Philippine Assembly.....	852.97			852.97
The Executive.....	52,660.82			52,660.82
Executive Bureau.....	2,885.57			2,885.57
Bureau of Health.....	208,045.61			208,045.61
Bureau of Lands.....	1,198.37			1,198.37
Bureau of Science.....	10,288.60			10,288.60
Bureau of Forestry.....			550.00	550.00
Bureau of Quarantine Service.....	6,623.78			6,623.78
Weather Bureau.....	11,690.40		996.67	12,687.07
Bureau of Constabulary.....	406,837.79	23,468.22	(50.00)	430,256.01
Bureau of Public Works.....	91,812.66	(18,518.70)	24,288.58	97,582.54
Bureau of Navigation—Navigation division.....	1,838,877.57			1,838,877.57
Bureau of Navigation—Lighthouse division.....	90,053.81			90,053.81
Bureau of Navigation—Port Works division.....	6,892.02		41,141.46	48,033.48
Bureau of Posts.....	1,419,417.62	(3,533.20)	10,639.38	1,426,523.80
Bureau of Customs.....	254,728.80	14,993.58	1,813.12	271,535.50
Bureau of the Treasury.....	49,324.35		30,094.05	79,418.40
Bureau of Education.....	450,481.61		266.86	450,748.47
Bureau of Agriculture.....	76,287.01			76,287.01
Bureau of Prisons—Prison division.....	1,226,188.25			1,226,188.25
The University of the Philippines.....	49,718.76	249,972.02	7,803.14	307,493.92
Bureau of Internal Revenue.....	3,703.17			3,703.17
The Philippine Library.....	44.25			44.25
The Judiciary.....	78.27			78.27
Total	6,258,692.06	266,381.92	117,543.26	6,642,617.24

FIXED ASSETS—SCHEDULE No. 4.

PUBLIC WORKS AND IMPROVEMENTS.

	Six months ended Dec. 31, 1913.		Balances, Dec. 31, 1913.
	Brought into account, transfers, and inventory corrections.	Acquisitions and sales.	
	Balances, June 30, 1913.		
Self-Sustaining Bureaus and Funds:			
Automobile service, Mountain Province, Acts 1994, 2070.....	26,421.31	(26,421.31)	
Marine railway and repair shop, Bureau of Navigation, Act 1416.....	122,546.08		122,546.08
Arrastre plant, Bureau of Navigation, Act 897.....	7,767.45	1,215.00	8,982.45
Pier fund, Bureau of Customs.....	1,317,577.05	2,400.00	1,319,977.05
Coal Supply Fund, Bureau of Customs.....	2,678.15	4,591.43	7,269.58
Cebu pumping station, Bureau of Customs.....	7,610.15		7,610.15
Forage Supply Fund, Bureau of Agriculture, Act 1954.....	5,594.10		5,594.10
Cattle Quarantine Station Fund, Bureau of Agriculture, Act 1954.....	305.88		305.88
Industrial division—Bureau of Prisons.....	10,035.65	6,468.16	16,503.81
Supply division—Bureau of Supply.....	23,898.34	13,346.86	37,245.20
Cold storage division—Bureau of Supply.....	521,731.50	4,633.52	526,365.02
Bureau of Printing.....	173,753.21	29.44	173,782.65
Sales Agency Fund, Act 2061.....	59,766.83		59,766.83
Water system, Baguio, Act 2189.....	11,921.95	625.00	12,546.95
Rice Colonization and Plantation Fund, Act 2254.....	3,195.54	3,775.09	6,970.63
<i>Total</i>	2,294,803.19	10,663.19	2,305,466.38

FIXED ASSETS—SCHEDULE No. 5.

PUBLIC WORKS AND IMPROVEMENTS.

Miscellaneous Accounts:

Locust boards, Act 2121	350.04			350.04
Suppression of rinderpest, Act 1902	84.17			48.17
Benguet improvements	12.08	(12.08)		
Educational works, non-Christian tribes, Act 1883	200.00			200.00
Veterinarian inoculators and serum cattle, Act 1902	3,652.10			3,652.10
Reconstruction Pasig River walls	6,784.77			6,784.77
Panama-Pacific Exposition, Act 2163			35.86	35.86
<i>Total</i>	11,047.16	(12.08)	35.86	11,070.94

FIXED ASSETS—SCHEDULE No. 6.

PUBLIC WORKS AND IMPROVEMENTS.

Public Works Appropriations:

Roads and bridges, Act 1	2,809.40			2,809.40
Improvement port of Manila, Act 22	10,616.96			10,616.96
Cuyo wharf, Act 1188	75.71			75.71
Lighthouses, Acts 1246, 1662	84,224.11			84,224.11
Culion leper colony, Act 1361	3,146.74			3,146.74
Walls and wharf, Malacañang, Act 1580	8,175.43			8,175.43
Buildings for insane, San Lazaro, Act 1580	32,374.50			32,374.50
Grading grounds, Science Building, Act 1580	37.75			37.75
Luneta extension fill, Act 1580	14,925.95			14,925.95
Schoolhouses, Act 1580	215,817.34			215,817.34
Assay houses, Bureau of Science, Act 1662	1,647.00			1,647.00
Schoolhouses, Barcelona, Bulusan, Act 1662	2,000.00			2,000.00
Dairy barn, Alabang, Act 1662	6,600.00	1,800.00		8,400.00
Hospital building, Baguio, Act 1662	63,311.27			63,311.27
San Miguel de Mayumo—Sibul Springs Road, Act 1662	52,500.00			52,500.00
Pagbilao—Atimonan Road, Act 1662	113,904.34			113,904.34
Bayabas, Norzagaray River, Act 1662	5,184.30			5,184.30
Loboc—Bilac Road, Act 1685	4,688.77			4,688.77
Cebu—Toledo Road, Act 1688	165,961.65			165,961.65
Carcar—Barili Road, Act 1688	101,719.02			101,719.02
Tabaco—Ligao Road, Act 1688	186,308.42			186,308.42
Bay—Tiaong Road, Act 1688	42,292.00			42,292.00
Calamba—Los Baños—Bay Road, Act 1688	28,111.20			28,111.20
Improvements, Benguet Road, Act 1688	32,210.71			32,210.71
Pasay—Camp Hayson Road, Act 1688	54,125.00			54,125.00
Roads and bridges, Acts 1688, 1783	855,474.02	(855,474.02)		
Irrigation plants, Acts 1688, 1837	91,314.26			91,314.26
Wall south side of Pasig River, Acts 1688, 1837	154,874.26			154,874.26
Filling Pasig River walls, Act 1688	13,646.88			13,646.88
Building, Alabang, Bureau of Agriculture, Act 1688	68,340.62			68,340.62
Building, Baguio, Bureau of Agriculture, Act 1688	13,500.94			13,500.94
Stallion barn, Trinidad, Act 1688	1,929.70			1,929.70
Stable and gas plant, Bureau of Science, Act 1688	13,500.00			13,500.00
Roofing wharf, Mariveles, Act 1688	3,652.33			3,652.33

Fixed Assets—Schedule No. 6—Continued.

PUBLIC WORKS AND IMPROVEMENTS—Continued.

	Balances, June 30, 1913.	Six months ended Dec. 31, 1913.		Balances, Dec. 31, 1913.
		Brought into account, transfers, and inventory correct'ns.	Acquisitions and sales.	
Public Works Appropriations—Continued.				
Fireproof vault, Oriente Building, Act 1688.....	10,285.43			10,285.43
Storehouses, acid, etc., Bureau of Customs, Act 1688.....	1,193.98	(1,193.98)		
Irrigation plants, friar lands, Bureau of Lands, Acts 1688, 1837.....	85,702.99			85,702.99
Magallanes Monument, Manila, Act 1688.....	5,000.00			5,000.00
Warehouse, Engineer Island, Act 1688.....	44,063.60			44,063.60
Signal tower, Engineer Island, Act 1688.....	2,987.54			2,987.54
School buildings, Teachers' quarters, Act 1688.....	294,403.60		1,710.32	296,113.92
Building and gas plant, Philippine Medical School, Act 1688.....	1,000.00			1,000.00
Cavite Boulevard, Act 1745.....	381,190.29			381,190.29
Schoolhouses, barrios, Act 1801.....	456,630.41			456,630.41
Irrigation plants, friar lands, Act 1837.....	13,004.44			13,004.44
Grading Engineer Island, Act 1837.....	1,143.25			1,143.25
Lumber shed, Engineer Island, Act 1837.....	6,000.00			6,000.00
Lights and towers, Act 1837.....	28,548.25			28,548.25
Lights, buoys, and beacons, Acts 1837, 2059.....	210,884.93		28,846.58	239,731.51
Roads and bridges, provinces, Act 1837.....	1,212,838.18	(1,212,838.18)		
Lands for animal quarantine station, Act 1855.....	10,129.49			10,129.49
Lands, buildings, and Roads, Mountain Province, Act 1878.....	10,096.52			10,096.52
Roads and bridges, townsite Baguio, Act 1878.....	4,799.38			4,799.38
Fireproof vault, Court of Land Registration.....	2,400.00			2,400.00
Immigration detention station, Act 1662.....	10,000.00	(10,000.00)		
Cebu-Toledo Trail, Act 1580.....	5,000.00			5,000.00
Riprap for west break water, Act 1688.....	12,226.00			12,226.00
Construction Taytay-Antipolo Road, Act 1662.....	5,000.00			5,000.00
Construction high school building, Bacolod, Occidental Negros.....	3,000.00			3,000.00
Building and real estate, Mountain Province, Act 1878.....	5,003.48			5,003.48
Irrigation plant, Bayombong, Act 1688.....	859.35			859.35
Animal quarantine station, Manila, Acts 1954, 2059.....	206,725.76		1,425.83	208,151.59
Irrigation system, Act 1854.....	1,982,291.23		154,639.82	2,136,931.05
Streets and buildings, Baguio, Act 1954.....	26,676.48			26,676.48
Tondo school building, Acts 1580, 1727.....	50,000.00			50,000.00
Reconstruction Mariveles Wharf, Acts 1902, 1955, 1989.....	5,993.52		64,510.39	70,503.91
Harbor and river allotment, Acts 1954, 1988, 2059.....	1,505,122.00		22,454.39	1,527,576.39
Wharf sheds, etc., Balabac, Act 1954.....	3,768.38	(3,768.38)		
Roads, friar lands estates, Act 1954.....	10,572.76			10,572.76
Artesian wells, Act 1954, section 7.....	52,500.00			52,500.00
Artesian wells, Act 1954, section 8.....	81,536.99			81,536.99
Silk-culture building, Act 1954.....	2,900.00			2,900.00
San Lazaro inoculating station, Act 1954.....	8,064.64			8,064.64
Iligan experimental station, Act 1954.....	5,818.66			5,818.66
Road and bridge allotments, Acts 1954, 1988, 2059.....	2,546,802.83	(2,435,358.55)	4,946.26	116,390.54
Philippine Normal School, Acts 1954, 1988.....			2,052.00	2,052.00
Laundry, San Lazaro Hospital, Act 1954.....	41,108.03			41,108.03
Addition Government laboratory, Act 1954.....	102,383.07		696.22	103,079.29
Roads and bridges, Leyte Province, Act 1902.....	80,000.00			80,000.00
Roads and buildings, Alabang, Act 1954.....	10,444.13			10,444.13
Bagabag-Cardona Road, Act 1961.....	43,577.04			43,577.04
Public works allotments, Mountain Province, Act 1961.....	7,620.22			7,620.22
Government Center, Baguio.....	535,045.56			535,045.56
Repair, Benguet Road, Acts 1967, 2005.....	26,416.75			26,416.75
Galvanized-iron warehouses, Bureau of Agriculture.....	3,425.57			3,425.57
Burnt area, Cebu.....	40,063.90			40,063.90
Barracks, Mariveles Wharf, Act 1679.....	7,039.29			7,039.29
Pasig walls below Bridge of Spain, Acts 669, 1421.....	40,593.19			40,593.19
Constabulary buildings and sites, Acts 1988, 2059.....	18,801.60		18,813.50	37,615.10
Interprovincial roads, Act 1938.....	220,000.00			220,000.00
Completion and equipment of General Hospital, Act 1902.....	311,440.95		33,284.91	344,725.86
Gas plant, General Hospital, Act 1954.....	15,324.17		469.91	15,794.05
Buildings, Agricultural College, Los Baños, Act 1938.....	10,000.00			10,000.00
Barracks, Mariveles quarantine station, section 4, Act 1955.....	15,854.17		3,606.62	19,460.79
Wards, San Lazaro, Acts 1955, 1988.....	26,933.54			26,933.54
Nurses' quarters, Baguio, section 4, Act 1955.....	26,240.34			26,240.34
Iloilo quarantine station, Act 1988.....	672.15			672.15
Imus school building, Act 1907.....	2,000.00			2,000.00
Plumbing, Medical College and General Hospital, Act 1954.....	30,375.28			30,375.28
Artesian wells, Acts 1988, 2059, 1954, 2264.....	769,546.33		19,285.22	788,831.55
Municipal school buildings, Acts 1954, 1988.....	37,496.92			37,496.92
Sibul Springs improvement, Act 1981.....	116,700.00	3,541.04	1,335.24	121,576.28
Bayombong High School, Act 1961.....	3,803.18			3,803.18
Paracale Wharf, section 4, Act 1955.....	5,000.00			5,000.00
Construction and equipment of Cebu Hospital, section 4, Acts 1955, 1988.....	117,977.47		779.35	118,756.82

Fixed Assets—Schedule No. 6—Continued.

PUBLIC WORKS AND IMPROVEMENTS—Continued.

		Six months ended Dec. 31, 1913.		
	Balances, June 30, 1913.	Brought into account, transfers, and inventory corrections.	Acquisitions and sales.	Balances, Dec. 31, 1913.
Public Works Appropriations—Continued.				
Addition, Ayuntamiento Building, Act 1988.....	20,630.00			20,630.00
Maintenance, Government Center, Baguio, Act 1988.....	3,764.94			3,764.94
Improvements, Government Center, Baguio, Act 1999.....	21,247.94			21,247.94
Roads and bridges, non-Christian tribes provinces, Act 1994.....	20,326.20			20,326.20
Artesian wells, non-Christian tribes provinces, Acts 1994, 2070.....	10,023.98		3,020.48	13,044.46
Irrigation plant, non-Christian tribes provinces, Act 1994.....	1,516.97			1,516.97
School buildings, non-Christian tribes provinces, Act 1994.....	13,067.32			13,067.32
Improvement Trinidad stock farm, Act 1994.....	2,158.12		368.05	2,526.17
Baguio, Teachers' Camp, Act 1994.....	141,106.97			141,106.97
Aquarium, Bureau of Science, section 4, Act 1989.....	55,785.37		2,153.72	57,939.09
Record room, Baguio, for Executive Bureau, section 4, Act 1989.....	5,000.00			5,000.00
Roads and bridges allotments, Act 2052.....	300,895.64			300,895.64
Public works, Executive Bureau.....	19,915.78			19,915.78
Public works, Bureau of Civil Service.....	596.99			596.99
Public works, Bureau of Health.....	2,917.44			2,917.44
Public works, Bureau of Agriculture.....	2,984.94			2,984.94
Public works, Bureau of Forestry.....	596.99			596.99
Public works, Bureau of Public Works, Act 1902.....	9,805.83			9,805.83
Public works, Bureau of the Treasury.....	596.99			596.99
Leper hospital and building, Act 1988.....	46,225.85		3,774.15	50,000.00
Nurses' quarters, San Lazaro, section 4, Act 1955.....	35,780.46			35,780.46
Rizal Park, Dapitan, Act 1997.....	9,933.35			9,933.35
Bontoc Hospital, section 4, Act 1955.....	20,000.00			20,000.00
School buildings, Secretary of Public Instruction, Act 2059.....	2,071.92		(2,071.92)	
University Hall, Act 2059.....	249,972.02	(249,972.02)		
Rizal Monument.....	118,530.50	126.47		118,656.97
Government lumber yard, Bureau of Supply, section 4, Act 1989.....	65,994.78		1,534.82	67,529.60
Communicable disease hospital, Cebu, section 4, Act 1955.....	1,295.84		235.76	1,531.60
Sibul Springs Sanitarium, Act 1981.....	1,497.16			1,497.16
Power plant, Bureau of Science.....	35,000.00			35,000.00
Construction of Culion leper colony, section 4, Act 1989.....	126,938.01		14,183.73	141,121.74
Vehicle shed, Judiciary, section 4, Act 1989.....	1,546.88			1,546.88
Alterations, Hotel Pines, Baguio, Act 2070.....	8,000.00			8,000.00
Maintenance Government Center, Baguio, Act 2064.....	75.55			75.55
Parks and lagoons, Baguio, Act 2070.....	5,000.00			5,000.00
Library equipment, Government laboratory, Act 1988.....	15,682.83		51.51	15,734.34
Irrigation and power plant, Agricultural College, Acts 1988, 2059.....	17,894.02		100.00	17,994.02
River control, Act 2059.....	30,964.43			30,964.43
Live-stock exposition building, section 4, Act 1989.....	1,864.76			1,864.76
Public works, Bureau of Education, section 4, Act 1989.....	6,387.95			6,387.95
Government storehouses, Bureau of Supply.....	224,910.76	336.34	313,220.69	538,467.79
Public works, Bureau of Public Works, Act 1902.....	45,694.54		4,682.05	50,376.59
Stable, agricultural college, Act 2059.....	6,346.74		1,509.09	7,855.83
Girls' dormitory, Manila, Act 2059.....	35,681.53		81,760.15	117,441.68
Grade and track, Engineer Island, Act 1837.....	3,463.11			3,463.11
Telegraph line and postal equipment.....	30,069.04			30,069.04
Constabulary barracks, non-Christian tribes provinces, Acts 1955, 2070.....	13,179.51		5,504.49	18,684.00
Pasig River Bridge construction.....	109.26		(109.26)	
Strong room, Oriente Building, Act 2059.....	9,882.60		(6.48)	9,876.12
Constabulary Building, Ilagan, Act 2059.....	1,343.81		78.46	1,422.27
Girls' Industrial School, Baguio, Act 2070.....	191.21		5,152.90	5,344.11
Fencing Princessa estate, Malabon, section 4, Act 1989.....	140.02		318.86	458.88
Hospital and dispensary, Butuan, section 4, Acts 1955, 2070.....	600.00			600.00
Determination of water rights, Act 2059.....	835.59			835.59
Submarine cable, Act 2059.....	145,456.40			145,456.40
Improvements, Baguio telephone system, section 4, Act 1989.....	5,266.84		196.63	5,463.47
Roadways, port district, Act 1902.....	21,717.83			21,717.83
Sanitary improvement, Baguio, non-Christian tribes, Act 2194.....	10,000.00			10,000.00
Improvement Filipino cottages, Baguio, Act 2201.....	7,052.06			7,052.06
San Francisco de Malabon, Buenavista Road.....	3,225.75		4,881.13	8,106.88
Public works, Bureau of Constabulary, section 4, Act 1989.....	20,000.00			20,000.00
Novaliches Road, Act 1989.....	941.35		4,851.13	5,792.48
Nurses' quarters, Bontoc, non-Christian tribes, Act 2194.....	4,610.56		7,916.48	12,527.04
Purchase and alterations, dormitory, Baguio, Act 1989.....	15,749.32			15,749.32
Forestry buildings, Baguio, non-Christian tribes, Act 2194.....	3,807.84			3,807.84
Artesian wells and irrigation works, non-Christian tribes, Act 2194.....	5,359.79		4,897.82	10,257.61
River control, Act 2059.....			2,619.69	2,619.69
Wireless telegraph station, Act 2185.....			4,094.01	4,094.01
Fire-protection equipment, Baguio, Act 2187.....			327.32	327.32
Improvement of land, General Hospital, Act 2864.....			1,126.14	1,126.14
Public works, Bureau of Science, section 4, Act 1989.....			1,468.36	1,468.36

Fixed Assets—Schedule No. 6—Continued.

PUBLIC WORKS AND IMPROVEMENTS—Continued.

	Balances, June 30, 1913.	Six months ended Dec. 31, 1913.		Balances, Dec. 31, 1913.
		Brought into account, transfers, and inventory corrections.	Acquisitions and sales.	
Public Works Appropriations—Continued.				
Street and sewer construction, port district, Act 2064.....			10,284.13	10,284.13
Boloc-Boloc Springs improvements, Act 2264.....			33.02	33.02
Cebu Harbor improvements, Act 2264.....			6,509.80	6,509.80
Customs building, Iloilo, Act 2264.....			271.39	271.39
Buildings, School of Arts and Trades, Act 2064.....			2,555.65	2,555.65
Public works, Bureau of Agriculture, Act 2064.....			13,157.50	13,157.50
Buildings at Bilibid, Act 2264.....			24,079.62	24,079.62
Iloilo concrete wharf, Act 2264.....			55,733.22	55,733.22
Sundry expenses, Government Center, non-Christian tribes, sec. 1 (g), Act 2283.....			3,612.77	3,612.77
Roads and bridges and irrigation, Agricultural College.....			708.20	708.20
Governor-General, residence, Baguio, Act 158.....		509.39		509.39
<i>Total</i>	16,481,277.97	(4,762,291.89)	943,641.82	12,662,627.90

FIXED ASSETS—SCHEDULE No. 7.

EQUIPMENT.

Public Works Bond Fund:

Quarantine station, Cebu, Act 1342.....	316.23			316.23
Building and gas plant, Philippine Medical School, Act 1954.....	5,279.96			5,279.96
Artesian wells, Act 1954.....	52,618.35		(52,618.35)	
Total	58,214.54		(52,618.35)	5,596.19

FIXED ASSETS—SCHEDULE No. 8.

EQUIPMENT.

Bureaus and Offices:

The Philippine Assembly.....	95,185.90		7,190.34	102,376.24
Executive Bureau.....	191,532.48	289.60	(5,740.57)	186,081.51
Bureau of Audits.....	64,243.34	230.07	2,754.43	67,227.84
Bureau of Civil Service.....	13,780.04	533.20	(528.03)	13,785.21
Bureau of Health.....	544,758.28	6,657.55	7,989.83	559,405.66
Bureau of Lands.....	295,227.90	3,294.60	16,630.18	315,152.68
Bureau of Science.....	349,021.18	15,704.10	28,863.87	393,589.15
Bureau of Forestry.....	41,954.49	(3,750.86)	4,715.85	42,919.48
Bureau of Quarantine Service.....	149,367.56		(16,070.70)	133,296.86
Weather Bureau.....	48,526.87		1,560.04	50,086.91
Bureau of Constabulary.....	981,679.17	6,105.84	100,882.17	1,088,667.18
Bureau of Public Works.....	1,338,322.05	{ ¹ 611,775.72 284,847.16}	30,255.97	1,041,649.46
Bureau of Navigation—Navigation division.....	2,814,957.40		24,747.59	2,839,704.99
Bureau of Navigation—Lighthouse division.....	99,508.04		14,138.47	113,646.51
Bureau of Navigation—Port Works division.....	422,262.36		983.07	423,245.43
Bureau of Posts.....	420,208.38	(7,340.33)	4,251.27	417,119.32
Bureau of Coast and Geodetic Survey.....	197,444.86		107.90	197,552.76
Bureau of Labor.....	10,296.80		3,551.19	13,847.99
The Supervising Railway Expert.....	3,895.59		25.42	3,921.01
Bureau of Justice.....	60,625.50	1,344.12	1,628.95	63,598.57
Bureau of Customs.....	290,832.79	212,303.00	9,441.07	512,576.86
Bureau of Internal Revenue.....	110,780.90	47.18	(13,294.22)	97,533.86
Bureau of the Treasury.....	29,265.44	1,248.80	492.61	31,006.85
Bureau of Education.....	2,221,799.71	24,697.77	(199,906.03)	2,046,591.45
Bureau of Agriculture.....	331,367.93	15,310.76	19,509.36	366,188.05
Bureau of Prisons—Prison division.....	178,680.20		91.69	178,771.89
The University of the Philippines.....	249,764.86	(9,700.98)	36,419.93	276,483.81
The Philippine Library.....	180,957.68	597.99	14,316.19	195,871.86
The Judiciary.....	135,855.43	(17,335.21)	1,298.62	119,818.84
Code Committee, Act 1941.....	4,978.25		74.18	5,052.43
Board of Rate Regulation.....	384.95		12.46	397.41
Total	11,877,466.33	(76,691.36)	96,393.10	11,897,168.07

¹ Depreciation of equipment.

FIXED ASSETS—SCHEDULE No. 9.

EQUIPMENT.

	Six months ended Dec. 31, 1913.			Balances, Dec. 31, 1913.
	Balances, June 30, 1913.	Brought into account, transfers, and inventory corrections.	Acquisitions and sales.	
Self-Sustaining Bureaus and Funds:				
Library Fund, Bureau of Science.....	3,151.81	(3,151.81)		
Automobile service, Mountain Province, Acts 1994, 2070	208,810.04		(208,810.04)	
Marine railway and repair shop, Bureau of Navigation, Act 1416	560,413.04		2,437.53	562,850.57
Arrastre plant, Bureau of Customs, Act 897	70,731.15		12,682.40	83,413.55
Pier Fund, Bureau of Customs	10,403.01		(92.61)	10,310.40
Coal Supply Fund, Bureau of Customs, Act 1361	1,810.99		(1,315.34)	495.65
Cebu pumping station, Bureau of Customs	978.37		13.16	991.53
Cebu arrastre plant, Bureau of Customs	26,574.43			26,574.43
Forage Supply Fund, Bureau of Agriculture, Act 1954	23,179.88	(750.72)		22,429.16
Cattle quarantine station, Bureau of Agriculture, Act 1954	6,149.58		53.22	6,202.80
Plow Fund, Bureau of Agriculture, Act 1954	4,931.96	(4,931.96)		
Industrial division—Bureau of Prisons	211,444.32		(4,986.60)	206,458.22
Supply division—Bureau of Supply	266,018.81		(4,858.85)	261,159.96
Cold storage division—Bureau of Supply	1,142,943.37		(15,655.02)	1,127,288.35
Bureau of Printing.....	621,847.04		8,310.45	630,157.49
Supreme Court Library, Judiciary, Act 1660	24,906.02		5,462.86	30,368.88
Agricultural Bank, Bureau of the Treasury, Act 1865	370.70		864.70	1,235.40
Sales Agency Fund, Act 2061	2,218.02		1,381.40	3,599.42
Regulating motor vehicle traffic, Act 2159	4,175.66	(4,175.66)		
Rice Colonization and Plantation Fund, Act 2254	6,923.36		4,243.74	11,167.10
Cattle Quarantine Station Fund .....		.01		.01
<i>Total</i>	3,197,982.56	(13,010.14)	(200,269.00)	2,984,703.42

FIXED ASSETS—SCHEDULE No. 10.

EQUIPMENT.

Miscellaneous Accounts:

Philippine Exposition, Acts 2023, 2062, 2094.....		1,177.97	(96.22)	1,081.75
Scholarships, School of Forestry, Act 2050.....	1,872.07	3.56	427.52	2,303.15
Locust boards, Act 2121	5,908.48	(65.24)	1,614.88	7,458.12
Suppression of headhunting, Act 2069.....	418.00		397.18	815.18
School of Household Industries, Acts 2107, 2110.....		(411.50)	411.50	
Committee on Infant Mortality, Act 2116.....	646.14		13.20	659.34
Rizal biography, Act 2078.....		(24,000.00)	24,000.00	
Tobacco experimental stations, Act 2221.....			713.45	713.45
Agricultural stations, Act 2226.....			2,785.18	2,785.18
Total	8,844.69	(23,295.21)	30,266.69	15,816.17

FIXED ASSETS—SCHEDULE No. 11.

EQUIPMENT.

Appropriations for Public Works:

Irrigation plants, friar lands, Bureau of Lands, Acts 1688, 1837.....	(177.43)			(177.43)
Lights, buoys, and beacons, Acts 1837, 2059.....	840.42		444.59	1,285.01
Roads and bridges, provinces, Secretary of Commerce and Police, Act 1837.....	16,177.15		(4,146.65)	12,030.50
Harbor and river allotments, Act 1954.....	15,466.45		196.32	15,662.77
Artesian wells, Act 1954, section 8.....	5,745.65	(5,745.65)		
Artesian wells, Acts 1954, 1988, 2059.....	100,755.01	(151,308.72)	50,553.71	
Equipment of the General Hospital, Act 1954.....	2,319.35	(2,319.35)		
Library equipment, Government laboratory, Act 1988.....	193.09			193.09
Government lumber yard, Bureau of Supply, section 4, Act 1989.....	20,944.46		(45.80)	20,898.66
Roads and bridges allotment, Acts 1954, 1988, 2059.....	31,625.00		(853.41)	30,771.59
Customs revenue cutters, Act 1902.....	141,700.00	(212,303.00)	70,603.00	
Fire-protection equipment, Baguio, Act 2187.....	2,664.00	(2,664.00)		
Purchase of Compañia Tabacalera Library, Act 2223.....	200,000.00			200,000.00
Rizal Monument	580.00			580.00
Reconstruction Manila Wharf, Act 1902, section 4, Acts 1955, 1989.....			.27	.27
Cebu Harbor improvements, Act 2264.....			32.80	32.80
Public works, Bureau of Agriculture, Act 2260.....			264.95	264.95
Iloilo concrete wharf, Act 2264.....			748.62	748.62
Sea-going dredge, Act 2264.....			155,202.92	155,202.92
Total	538,833.15	(374,340.72)	273,001.32	437,493.75

FIXED ASSETS—CLASSIFIED.

PUBLIC WORKS AND IMPROVEMENTS.

Refer-
ence
page.

Summary of schedules.

108 No. 1. Public Works Bond Fund

REVENUE FUNDS.

109 No. 2. Bureaus and offices	4,369,836.99	757,861.32	154.17	42,261.01	64,335.44	1,408,168.31	6,642,617.24
109 No. 3. Self-sustaining bureaus and funds	944,408.03		20,000.00	1,303,812.41	34,961.43	2,284.51	2,305,465.38
109 No. 4. Miscellaneous accounts	434.07	3,071.10		6,784.77	781.00		11,070.94
110 No. 5. Public works appropriations	3,629,152.51	1,232,794.51	2,245,177.60	1,796,444.27	3,397,379.79	198,234.42	12,662,627.90
Total revenue funds	8,943,331.60	1,993,726.93	2,265,331.77	3,149,302.46	3,497,457.66	1,608,687.24	21,621,782.46
Grand total	10,696,746.72	2,218,820.64	3,069,339.82	8,452,390.57	4,048,774.97	1,608,687.24	30,253,204.76

Buildings and structures.
B-1. 1,752,915.12
School-houses.
B-2. 225,093.71
Streets, roads, and bridges.
B-3. 804,008.05
Docks, river, and harbor improvements.
B-4. 5,303,088.11
Water works and irrigation works.
B-5. 551,317.31
Telegraph and telephone lines.
B-6. 1,608,687.24
Parks and monuments.
B-14. 163,444.80
Total public works and improvements.
8,636,422.30

SCHEDULE No. 1.

PUBLIC WORKS BOND FUND.

Quarantine station, Cebu, Act 1342	17,631.05						17,631.05
Public works, Bureau of Public Works, Act 1342	122,799.20						122,799.20
Manila Harbor and Pasig River, Act 1479				2,993,085.14			2,993,085.14
Port of Cebu, Acts 1342, 1449			44,538.71	1,095,561.25			1,140,099.96
Port of Iloilo, Acts 1342, 1650				483,000.00			483,000.00
Marine railway and repair shop, Act 1342			13,986.31				13,986.31
Maintenance two survey parties, Act 1449				35,901.77			35,901.77
Puerto Princesa causeway, Act 1479			10,000.00				10,000.00
Construction Iloilo River wall, Act 1650				160,031.75			160,031.75
Improvements burnt area, Cebu, Act 1848			81,414.70	5.34			81,420.04
Wright-Taft Road			116,878.40				116,878.40
Parañaque Bridge			13,000.00				13,000.00
Silang Road and Bridge			10,600.00				10,600.00
Construction, lighthouse	230,000.00						230,000.00
Improvement, Engineer Island	31,000.00						31,000.00
Benguet improvements			425,000.00				425,000.00
Calamba-Los Baños Road			59,600.00				59,600.00
Baguio-Trinidad Road			2,500.00				2,500.00
Government lands, Sibul Springs, Act 1954	7,834.27						7,834.27
Animal quarantine station, Act 1954	71,652.82		2,379.34				74,032.16
Government storehouses, Manila, Act 1954	350,000.00						350,000.00
Irrigation plant and system, Act 1954					449,139.65		449,139.65
Pasig River walls, Act 1954				245,000.00			245,000.00
Suluan Island light, Act 1954	39,093.95						39,093.95
Plans, Capitol Building, Act 1954	32,599.31						32,599.31
General Hospital, Manila, Act 1954	773,027.24						773,027.24
Building and gas plant, Philippine Medical School, Act 1954		225,093.71					244,720.04
River wall and widening Muelle Loney, Iloilo, Act 1954				109,852.38			109,852.38
Wards, San Lazaro Hospitals, Act 1954	30,000.00						30,000.00
Isabel Island light, Act 1902	3,924.94						3,924.94
Artesian well, Act 1954					96,898.67		96,898.67
Forage plant and artesian wells, Act 1954	12,721.01				5,278.99		18,000.00
Benguet sanitarium, Act 1954	11,000.00						11,000.00
Cavite Boulevard, Act 1902			24,110.59				24,110.59
Improvement, port of Manila, Act 1668				36,876.48			36,876.48
Improvement, port of Manila, Act 1668, additional riprap				137,774.00			137,774.00
Total	1,752,915.12	225,093.71	804,008.05	5,303,088.11	551,317.31		8,636,422.30

SCHEDULE No. 2.

BUREAUS AND OFFICES.

The Philippine Assembly.....	852.97					852.97
The Executive.....	52,660.82					52,660.82
Executive Bureau.....	2,885.57					2,885.57
Bureau of Health.....	198,027.87					208,045.61
Bureau of Lands.....	233.39				9,931.39	1,198.37
Bureau of Science.....	10,283.60				964.98	10,283.60
Bureau of Forestry.....	550.00					550.00
Bureau of Quarantine Service.....	2,053.86					6,623.78
Weather Bureau.....	11,955.55					12,887.07
Bureau of Constabulary.....	430,256.01					430,256.01
Bureau of Public Works.....	75,667.37				731.52	
Bureau of Navigation—Navigation division.....	1,838,310.05					
Bureau of Navigation—Lighthouse division.....	78,109.78					
Bureau of Navigation—Port works division.....	41,576.22				10,846.24	
Bureau of Posts.....	33,256.95				567.52	
Bureau of Customs.....	280,015.92					
Bureau of the Treasury.....	65,320.64					
Bureau of Education.....	68,622.46					
Bureau of Agriculture.....	1,194,981.20					
Bureau of Prisons—Prison division.....	331.07					
The University of the Philippines.....	3,703.17					
Bureau of Internal Revenue.....	44.25					
The Philippine Library.....	78.27					
The Judiciary.....						
<i>Total</i>	4,369,886.99	757,861.32	154.17	42,261.01	64,335.44	6,642,617.24

SCHEDULE No. 3.

SELF-SUSTAINING BUREAUS AND FUNDS.

Automobile service, Mountain Province, Acts 1994, 2070.....						122,546.08
Marine railway and repair shop, Act 1416.....	117,815.39					8,982.45
Arrastre plant, Bureau of Customs, Act 897.....	7,676.20					1,319,977.05
Pier Fund, Bureau of Customs.....	790.98					7,269.58
Coal Supply Fund, Bureau of Customs.....	6,395.67					7,610.15
Cebu pumping station, Bureau of Customs.....						5,594.10
Forge Supply Fund, Bureau of Agriculture, Act 1954.....	5,594.10					305.88
Cattle Quarantine Station Fund, Bureau of Agriculture, Act 1954.....	305.88					16,503.81
Industrial division—Bureau of Prisons.....	8,775.53					37,245.20
Supply division—Bureau of Supply.....	37,245.20					526,365.02
Cold storage division—Bureau of Supply.....	519,291.97					173,782.65
Bureau of Printing.....	173,782.65					59,766.83
Sales Agency Fund, Act 2061.....	59,766.83					12,546.95
Water system, Baguio, Act 2189.....	6,970.63					6,970.63
Rice Colonization and Plantation Fund, Act 2254.....						
<i>Total</i>	944,403.03	20,000.00	1,303,812.41	34,961.43	2,284.51	2,305,466.38

SCHEDULE No. 4.

MISCELLANEOUS ACCOUNTS.

Locust boards, Act 2121.....	350.04					350.04
Suppression of rinderpest, Act 1902.....	48.17					48.17
Educational works, non-Christian tribes, Act 1883.....						200.00
Veterinarian inoculators and serum cattle, Act 1902.....	200.00					3,652.10
Reconstruction Pasig River walls.....	2,871.10					6,784.77
Panama-Pacific Exposition.....	35.86					35.86
<i>Total</i>	434.07	3,071.10	6,784.77	781.00		11,070.94

Public Works and Improvements—Continued.

SCHEDULE No. 5.

PUBLIC WORKS APPROPRIATIONS.

	Buildings and structures.	School-houses.	Streets, roads, and bridges.	Docks, river, and harbor improvements.	Water works and irrigation works.	Telegraph and telephone lines.	Parks and monuments.	Total public works and improvements.
	B-1.	B-2.	B-3.	B-4.	B-5.	B-6.	B-14.	
Roads and bridges, Act 1			2,809.40					2,809.40
Improvement, port of Manila, Act 22				10,616.96				10,616.96
Cuyo wharf, Act 1188				75.71				75.71
Lighthouses, Act 1246	84,224.11							84,224.11
Culion leper colony, Act 1361					3,146.74			3,146.74
Walls and wharf, Malacañang, Act 1580	8,175.43							8,175.43
Buildings for insane, San Lazaro, Act 1580	32,374.50							32,374.50
Grading grounds, Science Building, Act 1580	37.75							37.75
Luneta extension fill, Act 1580				14,925.95				14,925.95
Schoolhouses, Act 1580		215,817.34						215,817.34
Assay houses, Bureau of Science, Act 1662	1,647.00							1,647.00
Schoolhouses, Barcelona, Bulusan, Act 1662		2,000.00						2,000.00
Dairy barn, Alabang, Act 1662	8,400.00							8,400.00
Hospital building, Baguio, Act 1662	63,311.27							63,311.27
San Miguel de Mayumo-Sibul Springs Road, Act 1662			52,500.00					52,500.00
Pagbilao-Atimonan Road, Act 1662			113,904.34					113,904.34
Bayabas-Norzaray River, Act 1662				5,184.30				5,184.30
Loboc-Bilar Road, Act 1685								
Cebu-Toledo Road, Act 1688			4,688.77					4,688.77
Carcar-Barili Road, Act 1688			165,761.10			200.55		165,961.65
Tabaco-Ligao Road, Act 1688			101,719.02					101,719.02
Bay-Tiaong Road, Act 1688			186,308.42					186,308.42
Calamba-Los Baños-Bay Road, Act 1688			42,292.00					42,292.00
Improvements Benguet Road, Act 1688			28,111.20					28,111.20
Passay-Camp Hayson Road, Act 1688			32,210.71					32,210.71
Irrigation plants, Acts 1688, 1837			54,125.00					54,125.00
Walls, south side Pasig River, Acts 1688, 1837	808.89				91,314.26			91,314.26
Filling Pasig River walls, Act 1688				154,065.37				154,065.37
Building, Alabang, Bureau of Agriculture, Act 1688	68,340.62			18,646.88				86,987.50
Building, Baguio, Bureau of Agriculture, Act 1688	13,500.94							13,500.94
Stallion barn, Trinidad, Act 1688	1,929.70							1,929.70
Stable and gas plant, Bureau of Science, Act 1688	13,500.00							13,500.00
Roofing wharf, Mariveles, Act 1688				3,652.33				3,652.33
Fireproof vault, Oriente Building, Act 1688	10,285.43							10,285.43
Irrigation plants, friar lands, Bureau of Lands, Acts 1688, 1837					85,555.06			85,555.06
Magallanes Monument, Manila, Act 1688	117.93							117.93
Warehouse, Engineer Island, Act 1688	330.58							330.58
Signal tower, Engineer Island, Act 1688	44,063.60							44,063.60
School building, Teachers' quarters, Act 1688	2,987.54							2,987.54
Burnt area, Cebu		295,683.23			430.69			296,113.92
Barracks, Mariveles wharf, Act 1679			40,063.90					40,063.90
Pasig walls below Bridge of Spain, Acts 669, 1421	7,039.29							7,039.29
Constabulary buildings and sites, Acts 1988, 2059				40,593.19				40,593.19
Interprovincial roads, Act 1988	37,615.10							37,615.10
Completion and equipment, General Hospital, Act 1902			220,000.00					220,000.00
Gas plant, General Hospital, Act 1954	344,326.68				399.18			344,725.86
Buildings, Agricultural College, Los Baños, Act 1988	15,794.08	10,000.00						25,794.08
Barracks, Mariveles quarantine station, section 4, Act 1955	19,460.79							19,460.79
Wards, San Lazaro, Acts 1955, 1988	26,933.54							26,933.54
Nurses' quarters, Baguio, section 4, Act 1955	26,240.34							26,240.34
Iloilo quarantine station, Act 1988	672.15							672.15
Imus school building, Act 1907		2,000.00						2,000.00
Plumbing, Medical College and General Hospital, Act 1954	30,375.28							30,375.28
Artesian wells, Acts 1988, 2059, 1954				738,831.55				738,831.55
Municipal school building, Acts 1954, 1988		37,496.92						37,496.92
Sibul Springs improvements, Act 1981	121,576.28							121,576.28

[illegible]

Public Works and Improvements—Continued.
Schedule No. 5—Continued.

PUBLIC WORKS APPROPRIATIONS—Continued.

	Buildings and structures.	School-houses.	Streets, roads, and bridges.	Docks, river, and harbor improvements.	Water works and irrigation works.	Telegraph and telephone lines.	Parks and monuments.	Total public works and improvements.
	B-1.	B-2.	B-3.	B-4.	B-5.	B-6.	B-14.	
Bagabag-Cardona Road, Act 1961			43,577.04					43,577.04
Public works allotments, Mountain Province, Act 1961			1,032.26					7,820.22
Government Center, Baguio	481,948.34	6,887.96			23,137.03	7,202.11	22,755.08	535,045.56
Repair, Benguet Road, Act 1967			26,416.75					26,416.75
Galvanized-iron warehouses, Bureau of Agriculture	3,425.57							3,425.57
Rizal Monument							118,658.97	118,658.97
Government lumber yard, Bureau of Supply, section 4, Act 1989	67,529.60							67,529.60
Communicable disease hospital, Cebu, section 4, Act 1955	1,531.60							1,531.60
Sibul Springs Sanitarium, Act 1981	1,497.16							1,497.16
Power plant, Bureau of Science	35,000.00							35,000.00
Construction of Culion leper colony, section 4, Act 1989	141,021.25				40.19	60.30		141,121.74
Vehicle shed, Judiciary, section 4, Act 1989	1,546.88							1,546.88
Alterations, Hotel Pines, Baguio, Act 2070	8,000.00							8,000.00
Maintenance, Government Center, Baguio, Act 2064							75.55	75.55
Parks and lagoons, Baguio, Act 2070							5,000.00	5,000.00
Library equipment, Government Laboratory, Act 1988								
Irrigation and power plant, Agricultural College, Acts 1988, 2059	15,734.34				17,994.02			15,734.34
River control, Act 2059					30,964.43			17,994.02
Live stock exposition building, section 4, Act 1989								
Public works, Bureau of Education, section 4, Act 1989	1,864.76							30,964.43
Government storehouses, Bureau of Supply	6,387.95							1,864.76
Public works, Bureau of Public Works, Act 1902	538,467.79							1,864.76
Stable, Agricultural College, Act 2059	37,021.37		1,000.00		9,440.98			6,387.95
Girls' dormitory, Manila, Act 2059		7,855.83						538,467.79
Grade and track, Engineer Island, Act 1937		117,441.68						50,376.59
Telegraph line and postal equipment	3,463.11							7,855.83
Constabulary barracks, non-Christian tribes provinces, Acts 1955, 2070								117,441.68
Strong room, Oriente Building, Act 2059	18,684.00					30,068.04		3,463.11
Constabulary building, Iligan, Act 2059	9,876.12							30,068.04
Girls' Industrial School, Baguio, Act 2070	1,422.27	5,844.11						13,684.00
Fencing Princess estate, Malabon, section 4, Act 1989		458.88						9,876.12
Hospital and dispensary, Butuan, section 4, Acts 1955, 2070	600.00							1,422.27
Determination of water rights, Act 2059								5,844.11
Submarine cable, Act 2059								458.88
Improvements, Baguio telephone system, section 4, Act 1989					835.59			835.59
Roadways, port district, Act 1902			21,717.83			145,456.40		600.00
Sanitary improvement, Baguio, non-Christian tribes, Act 2194						5,463.47		145,456.40
Improvement Filipino cottages, Baguio, Act 2201	7,052.06				10,000.00			5,463.47
San Francisco de Malabon-Buenavista Road			8,106.88					21,717.83
Public works, Bureau of Constabulary, section 4, Act 1989	20,000.00							10,000.00
Novaliches Road								7,052.06
Nurses' quarters, Bontoc, non-Christian tribes, Act 2194	12,527.04		5,792.48					8,106.88
Purchase and alteration, dormitory, Baguio, Act 1989	15,749.32							20,000.00
Forestry buildings, Baguio, non-Christian tribes, Act 2194	3,807.84							5,792.48
Artesian wells and irrigation works, non-Christian tribes, Act 2194								7,924.48
River control, Act 2059					10,257.61			12,527.04
Wireless telegraph stations, Act 2185					2,619.69			15,749.32
Fire-protection equipment, Baguio, Act 2187	4,094.01							3,807.84
Improvement of land, General Hospital, Act 2064						327.32		10,257.61
Public works, Bureau of Science, section 4, Act 1989	1,126.14							2,619.69
Streets and sewer construction, port district, Act 2064	1,468.36							4,094.01
Boloco-Boloco Springs improvements, Act 2264			8,569.61					327.32
Cebu Harbor improvements, Act 2264	33.02				1,714.52			1,126.14
Customs building, Iloilo, Act 2264				6,509.80				1,468.36
Buildings, School of Arts and Trades, Act 2164	271.39							33.02
Public works, Bureau of Agriculture, Act 2064		2,555.65						6,509.80
Buildings at Bilbid, Act 2264	12,051.86							271.39
Iloilo concrete wharf, Act 2264	24,079.62							2,555.65
Sundry expenses, Government Center, non-Christian tribes, section 1 (d), Act 2283								12,051.86
Roads and bridges and irrigation, Agricultural College								24,079.62
Governor-General's residence, Baguio, Act 158	509.39		708.20		3,612.77			55,733.22
								3,612.77
								708.20
								509.39
Total	3,629,152.51	1,232,794.51	2,245,177.60	1,796,444.27	3,397,379.79	198,234.42	163,444.80	12,662,627.90

EQUIPMENT.

Summary of schedules.									
No. 6. Public Works Bond Fund									
REVENUE FUNDS.									
No. 7. Bureaus and Offices.									
No. 8. Self-Sustaining Bureaus and Funds									
No. 9. Miscellaneous Accounts									
No. 10. Public Works Appropriations									
Total Revenue Funds									
Grand Total									
PUBLIC WORKS BOND FUND.									
Quarantine station, Cebu, Act 1342									
Gas plant, Philippine Medical School, Act 1954									
Total									
BUREAUS AND OFFICES.									
The Philippine Assembly									
Executive Bureau									
Bureau of Audits									
Bureau of Civil Service									
Bureau of Health									
Bureau of Lands									
Bureau of Science									
Bureau of Forestry									
Bureau of Quarantine Service									
Weather Bureau									
Bureau of Constabulary									
Bureau of Public Works									
Bureau of Navigation—Navigation division									
Bureau of Navigation—Lighthouse division									
Bureau of Navigation—Port Works division									
Bureau of Posts									
Bureau of Coast and Geodetic Survey									
Bureau of Labor									
The Supervising Railway Expert									
Bureau of Justice									
Bureau of Customs									
Bureau of Internal Revenue									
Bureau of the Treasury									
Bureau of Education									
Bureau of Agriculture									
Bureau of Prisons—Prison division									
The University of the Philippines									
The Philippine Library									
The Judiciary									
Code Committee, Act 1941									
Board of Rate Regulation									
Total									
Vessels and launches.	Land transportation equipment.	Ordnance.	Stationary machinery.	Portable machinery and imple-ments.	Furniture and fixtures.	Miscel- laneous equipment.	School books and class equip-ment.	Equipment depreciation account (credit).	Total equipment.
B-7.	B-8.	B-9.	B-10.	B-11.	B-12.	B-13.	B-15.		
3,708,979.66	1,170,000.27	644,737.05	468,454.19	736,232.08	3,629,412.31	1,058,478.24	1,092,649.99	(611,775.72)	11,897,168.07
120,476.92	336,335.59	179.46	2,061,985.47	235,989.91	176,238.83	53,537.24			2,984,703.42
	3,205.13	76.63	19.80	3,236.12	6,533.36	2,745.13			15,816.17
170,218.09	18,317.66		13,186.96	34,564.63	201,086.53	119.88			437,493.75
3,999,674.67	1,527,908.65	644,993.14	2,543,556.42	1,010,022.74	4,013,271.03	1,114,880.49	1,092,649.99	(611,775.72)	15,335,181.41
3,999,674.67	1,527,908.65	644,993.14	2,543,556.42	1,010,022.74	4,013,550.99	1,115,196.72	1,092,649.99	(611,775.72)	15,340,777.60
SCHEDULE No. 6.									
						316.23			316.23
					5,279.96				5,279.96
					5,279.96	316.23			5,596.19
SCHEDULE No. 7.									
7,878.06				43.39	93,344.17	1,110.62			102,376.24
1,087.19					184,469.32	525.00			186,081.51
4,515.86					62,711.98				67,227.84
					13,785.21				13,785.21
73,382.19		168.30	7,100.34	7,640.11	289,089.79	178,144.46			559,405.66
7,566.28		1,904.67		3,763.66	127,005.47	156,849.71			315,152.68
1,974.84		680.05	21,207.89	4,871.37	226,115.08	131,352.04			393,589.15
		1,487.88	628.81	3,338.25	21,886.02	14,203.49			42,918.48
52.63		1,322.40		7,366.31	24,419.51	3,716.61			133,296.86
57,400.49		143.25	38,004.27	77.99	5,644.38	39,355.72			50,086.91
4,842.06				17,493.79	332,094.70	53,920.54			1,088,667.18
59,662.31		506,678.55		434,291.67	321,911.45	97,182.16		(611,775.72)	1,041,649.46
1,113.48		552.62	228,057.29	55,828.71	37,463.85	17,580.34			2,839,704.99
2,604,068.17		116,072.79		8,560.17	74,139.68	26,675.10			113,646.51
3,476.40		24.40		20,090.76	11,931.31	11,507.58			423,245.43
379,711.91		3.87		22,352.39	327,919.06	675.57			417,119.32
	66,172.30			912.00	8,407.95	2,738.19			197,552.76
185,055.83		433.79			9,648.90				13,847.99
	4,199.09				3,727.65	178.39			3,921.01
	125.95				63,472.61	14,675.97			63,598.57
373,561.38	5,818.47	9,431.93	200.00	1,358.47	107,530.64	3,533.02			512,576.86
11,208.10	12,691.58	1,565.02		2,872.04	65,664.10	66.10			97,533.86
					30,940.75				31,006.86
	41,288.28		127,618.48	86,468.10	638,323.24	61,243.36	1,092,649.99		2,046,591.45
5,385.25	190,367.23		30,979.14	35,998.01	63,486.92	39,971.50			366,186.05
10,030.06	31,307.67	5,569.96	10,201.26	18,799.58	79,847.70	23,015.66			178,771.89
	3,162.95		4,466.71	5,015.97	86,390.11	177,458.07			276,438.81
	83.60				195,788.26				195,871.86
	127.80			89.34	116,802.66	2,799.04			119,818.84
					5,052.43				5,052.43
					397.41				397.41
3,708,979.66	1,170,000.27	644,737.05	468,454.19	736,232.08	3,629,412.31	1,058,478.24	1,092,649.99	(611,775.72)	11,897,168.07

Equipment—Continued.
SCHEDULE No. 8.

	Vessels and launches.	Land transportation equipment.	Ordinance.	Stationary machinery.		Portable machinery and implements.	Furniture and fixtures.		Miscellaneous equipment.	School books and class equipment.	Equipment depreciation account (credit).	Total equipment.
	B-7.	B-8.	B-9.	B-10.	B-11.	B-12.	B-13.	B-15.				
Marine railway and repair shop, Bureau of Navigation, Act 1416	3.26			540,278.22	17,706.01	4,321.89	541.19					562,850.57
Arrestre plant, Bureau of Customs, Act 897		5,293.27	41.92	66,591.73	4,883.59	5,151.15	1,451.89					88,413.55
Pier Fund, Bureau of Customs	80.00				4,890.30	1,470.50	3,869.60					10,310.40
Coal Supply Fund, Bureau of Customs, Act 1361	14.85				471.20		9.60					495.65
Cebu pumping station, Bureau of Customs					16.93	974.60						991.53
Cebu arrastre plant, Bureau of Customs				26,534.98	39.45							26,574.43
Forge Supply Fund, Bureau of Agriculture, Act 1954	1,489.00			20,273.80	371.92	10.29	284.15					22,429.16
Cattle quarantine station, Bureau of Agriculture, Act 1954					671.71	1,588.51	2,057.51					6,202.80
Industrial division—Bureau of Prisons	19,544.03	82,320.88		81,224.01	30,320.46	11,518.71	1,530.13					206,468.22
Supply division—Bureau of Supply	45,013.64	121,790.85	137.54	42,233.39	3,502.58	43,606.24	4,875.72					261,159.96
Cold storage division—Bureau of Supply	54,322.14	138,316.45		910,856.97	12,639.50	5,821.82	5,331.97					1,127,288.85
Bureau of Printing		6,789.07		373,902.37	160,476.26	55,404.31	33,585.48					630,157.49
Supreme Court Library, Judiciary, Act 1660						30,368.88						30,368.88
Agricultural Bank, Bureau of the Treasury, Act 1865						1,235.40						1,235.40
Sales Agency Fund, Act 2061						3,599.42						3,599.42
Rice Colonization and Plantation Fund, Act 2254						11,167.10						11,167.10
Cattle Quarantine Station Fund						.01						.01
<i>Total</i>	120,476.92	336,335.59	179.46	2,061,985.47	235,989.91	176,238.83	53,537.24					2,984,703.42

MISCELLANEOUS ACCOUNTS.

Philippine Exposition, Acts 2023, 2062, 2094												1,081.75
Scholarship, School of Forestry, Act 2050				19.80	203.19	1,199.96	803.57					2,303.15
Locust boards, Act 2121		2,345.75	76.63		1,659.01	1,612.83	1,840.53					7,458.12
Suppression of headhunting, Act 2069						815.18						815.18
Committee on Infant Mortality, Act 2116						659.34						659.34
Tobacco experimental stations		859.38				713.45						713.45
Agricultural stations, Act 2226					1,373.92	450.85	101.03					2,785.18
<i>Total</i>		3,205.13	76.63	19.80	3,236.12	6,533.36	2,745.13					15,816.17

APPROPRIATIONS FOR PUBLIC WORKS.

Irrigation plants, friar lands, Bureau of Lands, Acts 1688, 1837												(177.43)
Lights, buoys, and beacons, Acts 1837, 2059	43.52				787.50	453.99						1,185.01
Roads and bridges, provinces, Secretary of Commerce and Police, Act 1837		12,030.50			600.57	31.13	8.22					12,030.50
Harbor and river allotments, Act 1954	15,022.85					193.09						15,662.77
Library equipment, Government Laboratory, Act 1988												193.09
Government lumber yard, Bureau of Supply, section 4, Act 1989		6,287.16		12,327.83	2,171.16	5.00	107.51					20,893.66
Roads and bridges allotments, Act 1954					30,771.59							30,771.59
Purchase of Compañía Tabacalera Library, Act 2223						200,000.00						200,000.00
Rizal Monument						580.00						580.00
Reconstruction Mariveles wharf					.27							.27
Cebu Harbor improvement					32.80							32.80
Public works, Bureau of Agriculture												264.95
Iloilo concrete wharf, Act 2254					149.54	.75	4.15					748.62
Sea-going dredge, Act 2254	155,151.72				51.20							155,202.92
<i>Total</i>	170,213.09	13,317.66		13,564.96	34,564.63	201,086.53	119.88					437,493.75

PUBLIC WORKS BOND FUND.

PUBLIC WORKS BOND FUND.

Under authority of the Congress of the United States contained in section 2 of the Act of February 6, 1905, the Insular Government has incurred a bonded debt of ₱10,000,000 (\$5,000,000 United States currency) for the construction of port and harbor works, bridges, roads, buildings for provincial and municipal schools, courthouses, and other public improvements for the development of the Philippine Islands. The operations of the fund so established have been as follows:

	Debit.	Credit.
Proceeds of first issue of bonds, 1905.....		5,000,000.00
Premium on same.....		460,608.70
Proceeds of second issued of bonds, 1906.....		2,000,000.00
Premium on same.....		167,494.00
Proceeds of third issue of bonds, 1909.....		3,000,000.00
Premium on same.....		9,075.20
Expenditures by Fiscal Years:		
Wright-Taft Road—		
1905.....	20,064.58	
1906.....	75,084.79	
1907.....	16,848.40	
1908.....	5,002.23	
1910.....	(121.60)	
		116,878.40
Manila Harbor and Pasig River—		
1905.....	821,940.46	
1906.....	1,863,782.35	
1907.....	282,138.94	
1908.....	747,228.08	
1909.....	327,883.61	
1910.....	39,495.61	
1911.....	25,711.66	
1912.....	5,622.98	
1913.....	8,021.53	
1914.....	3,640.60	
		4,125,465.82
Port of Cebu—		
1905.....	4,964.21	
1906.....	243,337.36	
1907.....	286,072.07	
1908.....	464,009.16	
1909.....	91,107.44	
1910.....	49,982.08	
1912.....	627.64	
		1,140,099.96
Port of Iloilo—		
1905.....	43,146.13	
1906.....	207,651.44	
1907.....	224,213.89	
1908.....	2,268.59	
1909.....	5,719.95	
		483,000.00
Parañaque Bridge, 1905.....		13,000.00
Silang Road and Bridge, 1905.....		10,600.00
Construction of lighthouses—		
1905.....	67,076.55	
1906.....	137,097.51	
1907.....	20,852.53	
1908.....	4,973.41	
		230,000.00
Improvement of Engineer Island—		
1905.....	880.69	
1906.....	12,129.13	
1907.....	9,546.23	
1908.....	8,443.95	
		31,000.00
Marine railway and repair shop—		
1905.....	12,225.20	
1907.....	1,761.11	
		13,986.31
Improvement of Bilibid Prison—		
1906.....	40,680.63	
1907.....	42,239.68	
1909.....	3,252.02	
1910.....	13,827.67	
		100,000.00
Benguet improvements—		
1905.....	408,346.49	
1906.....	16,295.86	
1908.....	357.65	
		425,000.00
Quarantine station, Cebu—		
1905.....	10.00	
1906.....	15,640.06	
1907.....	1,954.33	
1908.....	267.17	
1909.....	75.67	
		17,947.23

*Public Works Bond Fund—Continued.***Expenditures by Fiscal Years—Continued.**

		Debit.	Credit.
Calamba—Los Baños Road—			
1906.....	52,438.22		
1907.....	7,161.78		
		59,600.00	
Causeway and wharf, Puerto Princesa—			
1907.....	5,541.87		
1908.....	462.21		
1909.....	3,995.92		
		10,000.00	
Baguio—Trinidad Road—			
1906.....	1,191.65		
1907.....	1,308.35		
		2,500.00	
Maintenance of survey parties—			
1906.....	17,824.60		
1907.....	17,788.10		
1908.....	289.07		
		35,901.77	
Iloilo River wall—			
1908.....	28.60		
1909.....	75,267.58		
1910.....	90,341.36		
1911.....	4,362.46		
		170,000.00	
Wharves, sheds, etc., Manila, Act 1874—			
1908.....	34,588.53		
1909.....	312,092.00		
1910.....	300.22		
1911.....	2,016.08		
		348,996.83	
Miscellaneous public works—			
1905.....	74,242.02		
1906.....	41,209.50		
1907.....	7,347.68		
		122,799.20	
Improvement of burnt area, Cebu—			
1909.....	5,127.43		
1910.....	59,872.57		
1911.....	16,420.04		
		81,420.04	
Government lands, Sibul Springs, Act 1954—			
1910.....	5,001.15		
1911.....	4,998.85		
		10,000.00	
Animal quarantine station, Manila, Act 1954—			
1910.....			85,000.00
Government storehouse, Manila, Act 1954—			
1910.....	9,772.35		
1911.....	67,997.57		
1912.....	272,230.08		
		350,000.00	
Irrigation plants and systems—			
1910.....	248,330.99		
1911.....	34,085.01		
1912.....	120,965.13		
1913.....	45,758.52		
		449,139.65	
Reimbursement, Manila River walls, Act 1954—			
1910.....			200,000.00
Suluan Island light, Act 1954—			
1910.....	39,061.35		
1911.....	4.80		
1912.....	32.80		
		39,098.95	
Isabel Island lights, Act 1954—			
1910.....	1,355.51		
1911.....	2,468.36		
1912.....	115.51		
1913.....	(14.44)		
		3,924.94	
Constabulary barracks and quarters, Act 1954—			
1910.....			100,000.00
Plans, Capitol Building, Act 1954—			
1910.....	5,129.06		
1911.....	4,748.00		
1912.....	10,679.18		
1913.....	4,397.91		
1914.....	7,645.16		
		32,599.31	
Customs building, Cebu, Act 1954—			
1910.....	47,224.21		
1911.....	141,568.92		
1912.....	11,206.87		
		200,000.00	
General Hospital, Manila, Act 1954—			
1910.....	759,929.64		
1911.....	20,070.36		
		780,000.00	

*Public Works Bond Fund—Continued.***Expenditures by Fiscal Years—Continued.**

		Debit.	Credit.
Buildings and gas plant, Philippine Medical School, Act 1954—			
1910.....	196,231.68		
1911.....	53,768.32		
		250,000.00	
River wall, Muelle Loney, Act 1954—			
1910.....	17,315.16		
1911.....	92,684.84		
		110,000.00	
Wards, San Lazaro Hospitals, Act 1954—			
1910.....	7,073.07		
1911.....	22,478.17		
1912.....	448.76		
		30,000.00	
Pasig River wall, Act 1954—			
1910.....		46,000.00	
Forage plant and artesian well, Act 1954—			
1910.....		18,000.00	
Artesian wells, Act 1954—			
1910.....	150,000.00		
1913.....	(482.98)		
1914.....	(52,618.35)		
		96,898.67	
Benguet sanitarium, Act 1954—			
1910.....		11,000.00	
Cavite Boulevard, Act 1902—			
1911.....		24,110.59	
Philippine Normal School, Act 1954—			
1913.....		60,000.00	
<i>Total</i>		10,433,967.72	
Expenditures to Dec. 31, 1913:			
Real estate.....	35,106.33		
Public works and improvements.....	10,382,336.10		
Equipment.....	16,525.29		
	10,433,967.72		
<i>Balance Dec. 31, 1913:</i>			
Cash—Treasury.....		203,210.18	
		10,637,177.90	10,637,177.90
UNEXPENDED BALANCE OF BOND FUNDS, DECEMBER 31, 1913.			
Unappropriated.....			203,210.18

THE INSULAR GOVERNMENT.

DEFERRED ASSETS.

THE PHILIPPINE RAILWAY COMPANY.

Under authority granted by Act of Congress of February 6, 1905, the Government of the Philippine Islands entered into a contract with this company for the construction of railway lines on the Islands of Panay, Cebu, and Negros, which provided in brief that the Government would guarantee interest at the rate of 4 per cent per annum for a period of thirty years upon bonds to the amount of 95 per cent of the actual cost of the construction plus 15½ per cent for contractor's profit, the Government to supervise construction and audit the accounts.

EXPENDITURES TO AND INCLUDING DECEMBER 31, 1913.

	[Philippine currency.]		
	Fiscal year 1913.	Old fiscal year 1914.	Total Dec. 31, 1913.
Island of Panay:			
Construction of line and structures.....	7,334,034.40	84.00	7,334,118.40
Equipment.....	621,858.71		621,858.71
Miscellaneous general expenses.....	1,147,350.15	435.82	1,147,785.97
Deduct net income from revenue.....	(149,331.35)		(149,331.35)
<i>Total</i>	<u>8,953,911.91</u>	<u>519.82</u>	<u>8,954,431.73</u>
Island of Cebu:			
Construction of line and structures.....	4,889,476.65	161.35	4,889,638.00
Equipment.....	395,752.77		395,752.77
Miscellaneous general expenses.....	598,756.43		598,756.43
Deduct net income from revenue.....	(31,741.73)		(31,741.73)
<i>Total</i>	<u>5,852,244.12</u>	<u>161.35</u>	<u>5,852,405.47</u>
Island of Negros:			
Construction (cost of surveys).....	96,538.60		96,538.60
General Items:			
Material and stores on hand.....	225,000.00		225,000.00
Interest to date as provided by contract.....	457,566.14	296.42	457,862.56
Contractor's profit as provided by contract.....	2,415,715.42	151.53	2,415,866.95
<i>Total</i>	<u>3,098,281.56</u>	<u>447.95</u>	<u>3,098,729.51</u>
<i>Total expenditures</i>	<u>18,000,976.19</u>	<u>1,129.12</u>	<u>18,002,105.31</u>

INTEREST AND EXCHANGE CHARGES PAID BY THE INSULAR GOVERNMENT UNDER ITS GUARANTY AND REPAYMENTS MADE BY THE PHILIPPINE RAILWAY COMPANY.

	[Philippine currency.]		
	Interest.	Exchange charges.	Total.
Payments by the Government:			
FISCAL YEAR—			
1908.....	112,428.90	989.17	113,418.07
1909.....	371,613.12	2,788.09	374,401.21
1910.....	484,789.78	3,635.92	488,425.70
1911.....	612,591.10	5,787.36	618,378.46
1912.....	660,405.34		660,405.34
1913.....	676,082.22	5,071.82	681,154.04
Semi fiscal year 1914, ended Dec. 31, 1913.....	341,956.44	2,564.67	344,521.11
<i>Total payments by the Government</i>	<u>3,259,866.90</u>	<u>20,837.03</u>	<u>3,280,703.93</u>
Payments Received by the Government from the Company:			
FISCAL YEAR—			
1912.....	47,691.53		47,691.53
1913.....	63,702.14		63,702.14
Fiscal year 1914, ended Dec. 31, 1913.....	33,165.62		33,165.62
EXCHANGE CHARGES CANCELED BY THE GOVERNMENT—			
Fiscal year—			
1912.....		13,200.54	13,200.54
1913.....		5,071.82	5,071.82
Fiscal year 1914, ended Dec. 31, 1913.....		2,564.67	2,564.67
<i>Total payments and cancellations</i>	<u>144,559.29</u>	<u>20,837.03</u>	<u>165,396.32</u>
<i>Balance due the Government Dec. 31, 1913, taken into balance sheet as deferred assets.</i>	<u>3,115,307.61</u>		<u>3,115,307.61</u>

*Philippine Railway Company—Continued.***ISSUES OF BONDS UPON WHICH INTEREST HAS BEEN GUARANTEED BY THE INSULAR GOVERNMENT.**

[Philippine currency.]

Fiscal year 1908:

	Cebu line.	Panay line.	Negros line.	Total.
Sept. 7, 1907.....	1,600,000.00			1,600,000.00
Dec. 4, 1907.....	346,000.00			346,000.00
Jan. 27, 1908.....	1,144,000.00			1,144,000.00
Mar. 13, 1908.....		1,762,000.00		1,762,000.00
Apr. 20, 1908.....	504,000.00	402,000.00		906,000.00
June 8, 1908.....	1,228,000.00	554,000.00		1,782,000.00
Total	4,822,000.00	2,718,000.00		7,540,000.00

Fiscal year 1909:

Aug. 13, 1908.....	402,000.00	178,000.00		580,000.00
Oct. 29, 1908.....	206,000.00	284,000.00		490,000.00
Jan. 31, 1909.....	316,000.00	284,000.00		600,000.00
Mar. 25, 1909.....	116,000.00	2,146,000.00		2,262,000.00
Total	1,040,000.00	2,892,000.00		3,932,000.00

Fiscal year 1910:

July 1, 1909.....	218,000.00	70,000.00		288,000.00
Jan. 20, 1910.....		608,000.00		608,000.00
Apr. 29, 1910.....	304,000.00	206,000.00		510,000.00
Total	522,000.00	884,000.00		1,406,000.00

Fiscal year 1911:

Sept. 2, 1910.....	12,000.00	2,780,000.00		2,792,000.00
Apr. 13, 1911.....	140,000.00	404,000.00		544,000.00
Total	152,000.00	3,184,000.00		3,336,000.00

Fiscal year 1912:

Oct. 20, 1911.....	72,000.00	292,000.00		364,000.00
Apr. 11, 1912.....	26,000.00	160,000.00		186,000.00
Total	98,000.00	452,000.00		550,000.00

Fiscal year 1913:

July 15, 1912.....	54,000.00	36,000.00		90,000.00
Apr. 11, 1913.....	50,000.00	70,000.00	112,000.00	232,000.00
Total	104,000.00	106,000.00	112,000.00	322,000.00

Old Fiscal year 1914:

Aug. 18, 1913.....	4,000.00	12,000.00		16,000.00
Total bonds issued to Dec. 31, 1913	6,742,000.00	10,248,000.00	112,000.00	17,102,000.00

THE MANILA RAILROAD COMPANY.

Under authority granted by Act of Congress of February 6, 1905, and Act No. 1905 of the Philippine Legislature, the Government of the Philippine Islands entered into a contract with this company for the construction of certain railway lines on the Island of Luzon, which provided in brief that the Government would guarantee interest at the rate of 4 per cent per annum for a period of thirty years upon bonds for the actual cost of construction prior to and including January 27, 1910, and to the amount of 95 per cent of actual cost plus 15½ per cent for contractor's profit on subsequent expenditures, the Government to supervise construction and audit the accounts.

EXPENDITURES TO AND INCLUDING DECEMBER 31, 1913.

[Philippine currency.]

Line No. 8—Sections 1 and 2:			
Construction of line and structures.....	2,861,426.11		
Equipment.....	1,474,868.78		
Miscellaneous general expenses.....	449,219.57		
	4,785,514.46		
Deduct net income from operation.....	(128,384.94)	4,657,129.52	
Line No. 9—Section 3:			
Construction of line and structures.....	1,134,516.79		
Equipment.....	529,550.94		
Miscellaneous general expenses.....	227,000.52		
	1,891,068.25		
Deduct net income from operation.....	(113,468.91)	1,777,599.34	
Line No. 9^a—Section 3^a:			
Construction of line and structures.....	484,176.32		
Equipment.....	172,960.19		
Miscellaneous general expenses.....	73,632.76		
	730,769.27		
Add net loss from operation.....	1,558.89	732,328.16	
Line No. 11—Section 4:			
Construction of line and structures.....	975,194.48		
Equipment.....	279,326.57		
Miscellaneous general expenses.....	164,602.70		
	1,419,123.75		
Deduct net income from operation.....	(61,979.04)	1,357,144.71	
Line No. 10—Section 5:			
Construction of line and structures.....	957,629.85		
Equipment.....	219,961.16		
Miscellaneous general expenses.....	150,177.30		
	1,327,768.31		
Deduct net income from operation.....	(13,969.43)	1,313,798.88	
Line No. 10—Section 5^a:			
Construction of line and structures.....	485,667.53		
Equipment.....	170,680.53		
Miscellaneous general expenses.....	38,124.43		
	694,472.79		
Deduct net income from operation.....	(5,063.71)	689,409.08	
Line No. 11—Section 6:			
Construction of line and structures.....	1,058,847.86		
Equipment.....	311,674.13		
Miscellaneous general expenses.....	104,263.98		
	1,474,785.97		
Deduct net income from operation.....	(31,757.91)	1,443,028.06	
Line No. 8—Section 7:			
Construction of line and structures.....	780,918.49		
Equipment.....	248,954.73		
Miscellaneous general expenses.....	119,435.32		
	1,149,308.54		
Deduct net income from operation.....	(33,634.88)	1,115,673.66	
Line No. 8—Section 7^a:			
Construction of line and structures.....	399,340.25		
Equipment.....	229,956.84		
Miscellaneous general expenses.....	39,738.31		
	669,035.40		
Deduct net income from operation.....	(22,757.27)	646,278.13	
Line No. 18—Section 8:			
Construction of line and structures.....	6,965.73		
Miscellaneous general expenses.....	1,195.00		
	8,160.73		
Line No. 17—Section 9:			
Construction of line and structures.....	1,950,440.99		
Equipment.....	11,001.04		
Miscellaneous general expenses.....	121,455.21		
	2,082,897.21		
Line No. 17—Section 9^a:			
Construction of line and structures.....	425,851.93		
Miscellaneous general expenses.....	56,901.83		
	482,753.76		
Line No. 19—Section 10:			
Construction of line and structures.....	1,232,325.60		
Equipment.....	21,354.78		
Miscellaneous general expenses.....	117,781.43		
	1,371,461.81		
Line No. 19—Section 10^a:			
Construction of line and structures.....	131,103.29		
Miscellaneous general expenses.....	6,772.15		
	137,875.44		
Line No. 19—Section 11:			
Construction of line and structures.....	1,281,848.82		
Equipment.....	11,620.89		
Miscellaneous general expenses.....	136,095.86		
	1,429,565.57		
Line No. 19—Section 12:			
Construction of line and structures.....	109.03		
Miscellaneous general expenses.....	8.42		
	117.45		
Line No. 19—Section 14:			
Construction of line and structures.....	5,002.62		
Miscellaneous general expenses.....	11,945.10		
	16,947.72		
Line No. 19—Section 15:			
Construction of line and structures.....	78,130.69		
Miscellaneous general expenses.....	55,528.61		
	133,659.30		
Line No. 19—Section 16:			
Construction of line and structures.....	969,364.86		
Equipment.....	139,057.65		
Miscellaneous general expenses.....	206,615.17		
	1,315,037.68		
Line No. 19—Section 16^a:			
Construction of line and structures.....	191,507.01		
Miscellaneous general expenses.....	80,461.44		
	271,968.45		
Pili Lagonoy Line No. 13:			
Construction of line and structures.....	4,009.47		
Miscellaneous general expenses.....	29,735.02		
	33,744.49		
Ligao East Line No. 15:			
Construction of line and structures.....	1,439.11		
Miscellaneous general expenses.....	4,324.07		
	5,763.18		
Tabaco West Line No. 16:			
Construction of line and structures.....	569.07		
Miscellaneous general expenses.....	3,844.10		
	4,413.17		
CONTRACTOR'S PROFIT AS PER CONTRACT.....		1,188,735.94	
CONTRACTOR'S PROFIT NOT INCLUDED IN BONDS ISSUED.....		1,098,491.60	2,287,227.54
Total expenditures to Dec. 31, 1913.....			<u>23,313,983.07</u>

*The Manila Railroad Company—Continued.***INTEREST AND EXCHANGE CHARGES PAID BY THE INSULAR GOVERNMENT UNDER ITS GUARANTY AND REPAYMENTS MADE BY THE MANILA RAILROAD COMPANY.**

[Philippine currency.]

Payments by the Government:

	Interest.	Exchange charges.	Total.
FISCAL YEAR 1911—			
Nov. 1, 1910.....	46,376.00	347.82	46,723.82
May 1, 1911.....	101,086.22	758.15	101,844.37
<i>Total</i>	147,462.22	1,105.97	148,568.19
FISCAL YEAR 1912—			
Nov. 1, 1911.....	119,840.00	898.80	120,738.80
May 1, 1912.....	177,440.00	1,330.80	178,770.80
<i>Total</i>	297,280.00	2,229.60	299,509.60
FISCAL YEAR 1913—			
Nov. 1, 1912.....	208,940.00	1,567.05	210,507.05
May 1, 1913.....	234,840.00	1,761.30	236,601.30
<i>Total</i>	443,780.00	3,328.35	447,108.35
FISCAL YEAR 1914—			
Nov. 1, 1913.....	263,342.68	2,053.01	265,395.69
<i>Total payments by the Government</i>	1,151,864.90	8,716.93	1,160,581.83

Payments Received from the Manila Railroad Company:

FISCAL YEAR 1911—			
Mar. 16, 1911.....	24,211.25		24,211.25
FISCAL YEAR 1912—			
Aug. 29, 1911.....	99,684.18		99,684.18
Dec. 22, 1911.....	119,840.00		119,840.00
June 27, 1912.....	167,276.54		167,276.54
<i>Total</i>	386,800.72		386,800.72
FISCAL YEAR 1913—			
Dec. 27, 1912.....	209,058.80		209,058.80
May 7, 1913.....	73,480.00		73,480.00
May 13, 1913.....	161,360.00		161,360.00
<i>Total</i>	443,898.80		443,898.80
FISCAL YEAR 1914, ENDED DEC. 31, 1913—			
Dec. 8, 1913.....	263,087.12		263,087.12

Exchange Charges Canceled by the Government:

FISCAL YEAR—			
1912.....		3,335.57	3,335.57
1913.....		3,328.35	3,328.35
Semifiscal year 1914, ended Dec. 31, 1913.....		2,053.01	2,053.01
<i>Total</i>		8,716.93	8,716.93
<i>Total repaid and canceled</i>	1,117,997.89	8,716.93	1,126,714.82
<i>Balance due the Government Dec. 31, 1913, taken into balance sheet as deferred assets</i>	33,867.01		33,867.01

ISSUES OF BONDS UPON WHICH INTEREST HAS BEEN GUARANTEED BY THE INSULAR GOVERNMENT.

[Philippine currency.]

FISCAL YEAR 1911.**July 22, 1910:**

Line No. 8—Sections 1 and 2.....	2,903,000.00	
Line No. 9—Section 3.....	1,314,000.00	4,217,000.00

December 15, 1910:

Line No. 8—Sections 1 and 2.....	496,600.00	
Line No. 9—Section 3.....	248,400.00	745,000.00

March 13, 1911:

Line No. 8—Sections 1 and 2.....	196,000.00	
Line No. 3—Section 3.....	64,000.00	
Line No. 8—Section 7.....	770,000.00	1,030,000.00
<i>Total for the fiscal year 1911</i>		5,992,000.00

*The Manila Railroad Company—Continued.**Issues of Bonds upon which Interest has been Guaranteed by the Insular Government—Continued.***November 1, 1911:****FISCAL YEAR 1912.**

Line No. 8—Sections 1 and 2.....	155,192.60	
Line No. 9—Section 3.....	88,923.06	
Line No. 9a—Section 3a.....	429,783.52	
Line No. 10—Section 5.....	1,094,734.88	
Line No. 8—Section 7.....	111,365.94	
		1,880,000.00

February 1, 1912:

Line No. 8—Sections 1 and 2.....	71,126.58	
Line No. 9—Section 3.....	21,197.28	
Line No. 9a—Section 3a.....	97,780.16	
Line No. 11—Section 4.....	1,346,796.48	
Line No. 10—Section 5.....	90,905.02	
Line No. 8—Section 7.....	11,596.50	
Line No. 8—Section 7a.....	360,597.98	2,000,000.00

*Total for the fiscal year 1912.....*3,880,000.00**August 1, 1912:****FISCAL YEAR 1913.**

Line No. 8—Sections 1 and 2.....	224,276.10	
Line No. 9—Section 3.....	44,108.52	
Line No. 9a—Section 3a.....	65,010.70	
Line No. 11—Section 4.....	71,973.54	
Line No. 10—Section 5.....	72,736.04	
Line No. 10—Section 5a.....	615,453.62	
Line No. 8—Section 7.....	952.70	
Line No. 8—Section 7a.....	55,488.78	1,150,000.00

February 10, 1913:

Line No. 8—Sections 1 and 2.....	180,214.92	
Line No. 9—Section 3.....	2,372.12	
Line No. 9a—Section 3a.....	120,437.60	
Line No. 11—Section 4.....	6,743.24	
Line No. 10—Section 5.....	19,585.06	
Line No. 10—Section 5a.....	62,532.28	
Line No. 11—Section 6.....	956,583.32	
Line No. 8—Section 7.....	124,962.06	
Line No. 8—Section 7a.....	126,569.40	1,600,000.00

*Total for the fiscal year 1913.....*2,750,000.00**OLD FISCAL YEAR 1914.****[July 1 to Dec. 31, 1913.]****July 8, 1913:**

Line No. 8—Sections 1 and 2.....	206,811.50	
Line No. 9—Section 3.....	4,049.68	
Line No. 9a—Section 3a.....	78,495.30	
Line No. 11—Section 4.....	8,031.12	
Line No. 10—Section 5.....	50,305.46	
Line No. 10—Section 5a.....	7,335.62	
Line No. 11—Section 6.....	304,094.48	
Line No. 8—Section 7.....	100,983.78	
Line No. 8—Section 7a.....	87,443.06	848,000.00

December 8, 1913:

Line No. 8—Sections 1 and 2.....	211,477.34	
Line No. 9—Section 3.....	8,474.68	
Line No. 9a—Section 3a.....	2,780.52	
Line No. 11—Section 4.....	12,753.26	
Line No. 10—Section 5.....	75,294.16	
Line No. 10—Section 5a.....	47,710.00	
Line No. 11—Section 6.....	237,976.56	
Line No. 8—Section 7.....	54,481.36	
Line No. 8—Section 7a.....	49,052.12	700,000.00

*Total for the old fiscal year 1914.....*1,548,000.00*Total issues, fiscal years 1911, 1912, and 1913 and old fiscal year 1914.....*14,170,000.00

THE INSULAR GOVERNMENT.

CURRENT ASSETS.

SUMMARY STATEMENT SHOWING BALANCES DECEMBER 31, 1913, OF CURRENT ASSETS AND LIABILITIES OF THE INSULAR GOVERNMENT, AND OF THE SPECIAL AND TRUST FUNDS.

Refer- ence page.	Accounts.	Invest- ments.	Supplies.	Accounts receivable.	Prepay- ments.	Cash.		Total current assets.	Current liabilities.		Working surplus.	
						Treasury.	Other officers.		Accounts payable.	Deferred income.		
APPROPRIATED REVENUE FUNDS.												
AVAILABLE FOR EXPENDITURES:												
132	Bureaus and offices (Schedule No. 1).....		1,343,331.50	1,025,063.48	24,565.25	471,548.08	632,769.02	1,104,317.10	3,498,327.33	2,246,965.86	37,033.33	1,214,323.14
132	Operation accounts (Schedule No. 2).....	4,086,992.50	4,211,496.78	1,267,608.00	22,917.65	(1,277,829.09)	841,173.09	(436,656.00)	9,152,358.93	3,407,952.98		5,744,405.95
133	Miscellaneous accounts (Schedule No. 3).....		20,643.60	128,268.72	251,557.83	(1,897,428.52)	1,853,468.01	(43,960.51)	356,509.64	32,105.34		324,404.30
134	Insular aid to provinces and cities (Schedule No. 4).....				24,855.00	(24,855.00)						
134	Public works from revenue (Schedule No. 5).....	20,000.00		7,842.96			62,454.53	2,088,768.30	2,116,611.26	139,953.19		1,976,658.07
10	Total available for expenditures.....	4,106,992.50	5,575,521.88	2,429,733.16	323,895.73	(702,250.76)	3,339,864.65	2,687,613.89	15,123,807.16	5,826,977.37	37,033.33	9,259,791.46
10	UNRELEASED APPROPRIATIONS.....					210,000.00		210,000.00	210,000.00			210,000.00
UNAPPROPRIATED REVENUE.												
GENERAL FUND.....												
CUSTOMS REVENUE.....												
INSULAR INTERNAL REVENUE.....												
FRANCHISE TAXES.....												
UNITED STATES INTERNAL REVENUE.....												
10	Total unappropriated revenue.....					187,047.09	314,860.08	501,907.17	501,907.17	5,708.83		496,198.34
10	Summary total appropriated, unreleased, and unap- propriated revenues.....	4,106,992.50	5,575,521.88	2,429,733.16	323,895.73	(305,203.67)	3,704,724.73	3,399,521.06	15,835,714.33	5,832,686.20	37,033.33	9,965,989.80
SPECIAL AND TRUST FUNDS.												
136	MISCELLANEOUS TRUST FUNDS (Schedule No. 6).....		39.70			1,320,306.45	8,801.22	1,329,107.67	1,329,147.37			
SUNDRY SPECIAL FUNDS:												
89	Pension and Retirement Fund, Act 1638.....	233,118.00		2,972.44		13,223.85		13,223.85	249,314.29			
92	Pension Fund, Bureau of Navigation, Act 1980.....	10,000.00				28,390.36		28,390.36	38,390.36			
90	Assurance Fund, Act 496.....	80,759.00		1,779.64		23,111.34		23,111.34	105,649.98			
90	Philippine Money Order Fund.....					929,433.89	321,579.88	1,251,013.77	1,251,013.77			
91	Postal Savings Bank Fund, Act 1493.....	2,770,255.50		55,914.61		(29,523.36)	33,104.22	3,580.86	2,829,750.97			
92	Outstanding liabilities, section 45, Act 1792.....					17,892.00		17,892.00	17,892.00			
92	Interest accrued and unpaid.....					1,485,823.56		1,485,823.56	1,485,823.56			
10	Total sundry special funds.....	3,094,132.50		60,666.69		2,468,351.64	354,684.10	2,823,035.74	5,977,834.93			
93	GOLD STANDARD FUND.....			85,305.29								
94	WARRANTS PAYABLE FUND.....	7,646,876.00		a 226,643.00		10,443,648.46		10,443,648.46	18,402,472.75			
94	DEPOSITORY FUNDS—INSULAR TREASURY.....					3,236,128.71		3,236,128.71	3,236,128.71			
94	SILVER CERTIFICATE REDEMPTION FUND.....					11,082,535.24		11,082,535.24	11,082,535.24			
137	CITY OF MANILA (Schedule No. 7).....	1,311,655.00	215,229.30	297,007.64	7,830.26	(366,720.41)	941.00	(365,779.41)	1,465,942.79			
	Total special and trust funds.....	12,052,663.50	215,269.00	669,622.62	7,830.26	58,229,520.09	364,426.32	58,594,246.41	71,539,631.79			
SINKING FUNDS.												
FRIAR LANDS BONDS SINKING FUND, ACT 1749:												
97	Derived from Friar Lands Bond Fund.....	2,672,360.35							2,672,360.35			
97	Derived from premiums, revenues, etc.....	1,068,364.53		48,796.17		637,465.14		637,465.14	1,754,625.84			1,754,625.84
97	PUBLIC WORKS BOND SINKING FUND, ACT 1729.....	1,552,625.03		15,843.40		158,233.95		158,233.95	1,726,702.38			1,726,702.38
10	Total sinking funds.....	5,293,349.91		64,639.57		795,699.09		795,699.09	6,153,688.57			3,481,328.22
PUBLIC WORKS BOND FUND.												
138	AVAILABLE FOR EXPENDITURE (Schedule No. 8).....					203,210.18		203,210.18	203,210.18			
	Summary total of all funds.....	21,453,005.91	5,790,790.88	3,164,045.35	331,725.99	58,923,525.69	4,069,151.05	62,992,676.74	93,732,244.37	5,832,686.20	37,033.33	13,447,318.02

* Due from United States mints.

REPORT OF THE AUDITOR

Schedule No. 1.—BALANCES DECEMBER 31, 1913—APPROPRIATION ACCOUNTS
BUREAUS AND OFFICES.

Reference page.	Titles of accounts.	Cash.			Prepay-ments.	Current liabilities.		Working surplus.
		Supplies.	Accounts receivable.	Other officers.		Accounts payable or Cullion currency.	Deferred income.	
29	The Philippine Commission.					5,471.13		
29	The Philippine Assembly.		652.02	52.00		20,363.37		
30	Secretaries, United States Commissioners.					167.94		
30	The Executive.					6,995.00		
30	Executive Bureau.	51,704.06	17,331.36	2,586.63		75,619.63		
31	Bureau of Audits.		6,507.96	134.56		75,387.42		
32	Bureau of Civil Service.			511.43		12,111.60		
33	Bureau of Health.	109,253.09	83,494.00	25,651.95		157,002.87		2,000.00
34	Bureau of Lands.	51,310.42	342,033.08	69,840.33	3,892.48	113,847.95		14,110.00
35	Bureau of Science.	37,967.41	24,413.02	2,813.71	1,591.38	90,421.33		9,834.35
36	Bureau of Forestry.		1,166.30	24,573.93	7.40	36,363.74		
37	Bureau of Quarantine Service.		619.94			2,148.71		
38	Weather Bureau.					28,699.60		3,370.00
39	Philippine Constabulary.		12,725.58	266,405.10	7,632.46	178,496.13		96,075.00
41	Bureau of Public Works.	632,183.11	346,404.12	53,760.86		369,184.27		
42	Bureau of Navigation—Navigation division.		93,226.20	646.08		252,939.42		
43	Bureau of Navigation—Lighthouse division.		6,435.70	1,417.04		131,633.33		229,614.25
44	Bureau of Navigation—Port Works division.		4,554.96	10,774.92		27,205.14		104,785.55
45	Bureau of Posts.	176,694.78	3,303.35	72,937.80		29,346.95		85,563.69
47	Bureau of Coast and Geodetic Survey.	1,236.66		13,500.00		105,301.11		111,057.65
48	Bureau of Labor.		132.83	350.00		16,941.83		3,000.00
48	The Consulting Architect.					9,861.65		
49	The Supervising Railway Expert.		5,582.75	711.74		14,521.91		
48	Board of Rate Regulation.					1,496.67		
50	Bureau of Justice.	7,546.35	1,419.57	15,182.29		24,148.21		
50	Bureau of Customs.	66,365.13	3,365.38	28,224.23		182,217.09		17,423.26
52	Bureau of Internal Revenue.	9,460.46	25,522.73	1,093.64		68,446.23		
53	Bureau of the Treasury.		81.92	49,078.02		46,889.94		3,000.00
53	Bureau of Agriculture.	723.12	16,055.56	19,897.28	4.80	94,268.07		2,262.39
55	Bureau of Education.		13,931.30	16,497.25	473.40	246,486.61		49,360.85
56	Bureau of Prisons—Prison division.	147,685.95	9,129.86	4,318.27		53,186.43		
57	The University of the Philippines.		1,257.66	5,685.45		37,129.32		430,784.14
58	The Philippine Library.		1.17	43.71		6,307.90		21,247.95
59	The Judiciary.	50,750.96	5,929.50	5,331.11		108,642.42		
60	Code Committee, Act 1941.		.66	5,019.67		5,020.33		
131	Total	1,343,331.50	1,026,063.48	632,769.02	24,565.25	3,498,327.33	37,038.33	1,214,323.14

Schedule No. 2.—BALANCES DECEMBER 31, 1913—APPROPRIATION ACCOUNTS.

Titles of accounts.	Cash.			Prepay-ments.	Accounts receivable.	Current liabilities.		Working surplus.
	Invest-ments.	Supplies.	Other officers.			Total current assets.	Accounts payable.	
65	Commissary stores—Constabulary, Act 242.				2.21		77.68	3,589.26
65	Supply Fund—Constabulary, Act 1873.	1,399.59		837.81		3,666.94		
68	Marine railway and repair shop—Navigation, Act 1416.	324,531.15				477.40		100,528.30
69	Arrastre plant—Bureau of Customs, Act 897.			41.66		104,234.85		1,785.00
70	Pier Fund—Bureau of Customs.			1,251.20		12,109.74		
71	Coal Supply Fund—Bureau of Customs, Act 1361.			448.36		940.02		139,995.79
73	Opium Fund—Bureau of Internal Revenue, Acts 1761, 1910.			19.57		159,241.79		
74	Fidelity Bond Premium Fund—Bureau of the Treasury, Act 1739.	461,772.50		4,148.28		19,246.00		114,486.24
				2,000.00		(353,986.12)		

76	Forage Supply Fund—Bureau of Agriculture, Act 1954.....	6,595.72			16,236.34	22,832.06	22,832.06
77	Cattle Quarantine Station Fund—Bureau of Agriculture, Act 1954.....				4,186.03	4,186.03	4,186.03
66	Automobile service, Mountain Province, Acts 1994, 2070, 2187.....				54,915.76	54,915.76	54,915.76
78	Supply Fund—Bureau of Education, Act 1873.....	174,322.17			(174,322.17)	2,966,317.09	2,639,591.27
80	Supply division—Bureau of Supply.....	2,618,307.16	791,921.08	1,038.46		39,930.92	39,930.92
81	Cold storage division—Bureau of Supply.....	83,966.77	47,502.15			57,911.57	57,911.57
82	Bureau of Printing, Act 296.....	304,864.39	200.00			362,775.96	362,775.96
78	Industrial division—Bureau of Prisons.....	122,801.43	16,735.23	2,725.77		233.94	233.94
83	Supreme Court Library—Judiciary, Act 1660.....		330.00			3,876.43	3,876.43
65	Friar Lands Loan Fund, Act 1736.....	35,100.00	3,707.81			51,706.82	51,706.82
74	The Insurance Fund, Act 1728.....	247,150.00	1,192.49			474,447.92	474,447.92
75	The Agricultural Bank—Bureau of the Treasury, Act 1865.....	3,342,970.00	113,144.07			4,236,847.02	4,236,847.02
72	Cebu pumping station—Bureau of Customs.....		490.50			3,808.00	3,808.00
72	Cebu arrastre plant—Bureau of Customs.....		3,808.00			39,303.31	39,303.31
83	Sales Agency Fund, Acts 2061, 2192.....	32,147.90	9,264.18			1,075.85	1,075.85
78	Insular Government Rice Fund, Act 2155.....	483,925.24				4,503.42	4,503.42
67	Supply Fund—Bureau of Navigation, Act 1873.....	1,650.16				4,285.53	4,285.53
67	Los Baños quarry, Act 2059.....					384,155.89	384,155.89
67	Baguio water system, Act 2189.....	8,351.39	37,164.94	19,144.92		1,688.94	1,688.94
85	Rice Colonization and Plantation Fund, Act 2254.....			8.50		50,000.00	50,000.00
85	Moro and Non-Christian Colonization and Plantation Fund, Act 2280.....						
131	<i>Total</i>	4,086,992.50	1,267,608.00	22,917.65	841,173.09	9,152,358.93	5,744,405.95

Schedule No. 3.—BALANCES DECEMBER 31, 1913—APPROPRIATION ACCOUNTS.

MISCELLANEOUS.

	Supplies.	Accounts receivable.	Prepayments.	Other officers.	Treasury.	Total current assets.	Accounts payable.	Surplus.
General purposes.....		94,807.33			(1,827,119.41)	107.40	107.40	
Ship subsidies, Acts 1715, 2118.....					30,310.66	30,310.66	30,310.66	2,432.00
Medical School scholarships, Act 1632.....					2,432.00	2,432.00		
Suppression of headhunting, Acts 2069, 2186, 2208.....					(3,098.62)			365.00
Relief of Blas Cabrera and others, Act 1527.....					365.00	365.00		80,899.75
Philippine Exposition, Acts 2225, 2284.....	444.01	5,122.56		14,414.56	60,918.62	80,899.75		5,218.56
Scholarships, Veterinary College, Acts 2105, 2302.....					5,218.56	5,218.56		4,166.67
Anti-Tuberculosis Society, Act 2247.....					4,166.67	4,166.67		1,000.00
Protection of infants, Act 2247.....					1,000.00	1,000.00		666.67
Mary Johnston Hospital, Act 2247.....					666.67	666.67		22,765.71
Scholarships, School of Forestry, Acts 2168, 2253.....					22,765.71	22,765.71		11,627.82
Advertising Philippine products, Act 2058.....					11,627.82	11,627.82		12,752.55
Cadastral surveys, Acts 2075, 2259.....		23,330.08	202,796.91		(226,126.99)	12,752.55		116,926.24
Committee on Infant Mortality, Acts 2116, 2246.....					12,752.55	12,752.55		35.86
Panama-Pacific Exposition, Act 2163.....			48,760.92		68,201.18	116,962.10	35.86	50.00
Locust boards, Acts 2121, 2190, 2295.....	20,199.59	8.75			(20,158.34)	50.00	50.00	
Government fellowships, Act 2095.....		5,000.00		2,550.10	(1,980.10)	570.00	570.00	5,000.00
Cajas de Comunidad, Act 2166.....						583.33		583.33
Philippine National League, Act 2247.....					60,000.00	60,000.00		60,000.00
Presidential committee, Act 2263.....				985.25	46.17	1,031.42	1,031.42	
Agricultural stations, Act 2226.....								324,404.30
<i>Total</i>	20,643.60	128,268.72	251,557.83	1,853,468.01	(1,897,428.52)	356,509.64	32,106.34	

**Schedule No. 4.—BALANCES DECEMBER 31, 1913—APPROPRIATION ACCOUNTS.
INSULAR AID TO PROVINCES AND CITIES.**

Titles of accounts.	Prepay-ments.		Treasury.	
Salary and expenses, lieutenant-governor of Samar.	3,000.00			
Province of Mindoro.	2,300.00			
Province of Palawan.	12,055.00			
Province of Batanes.	7,500.00			
Total.	24,855.00			

**Schedule No. 5.—BALANCES DECEMBER 31, 1913—APPROPRIATION ACCOUNTS.
PUBLIC WORKS FROM REVENUE.**

Titles of accounts.	Cash.			Total current assets.	Accounts payable.	Surplus.
	Invest-ments.	Accounts receivable.	Prepay-ments.			
Constabulary buildings and sites, Secretary of Commerce and Police, Acts 1988, 2059				18,698.54		18,698.54
Completion and equipment of the General Hospital, section 4, Acts 1955 ; 2264				66,274.59		66,274.59
Equipment of the General Hospital, Act 1954				37,680.65		37,680.65
Gas plant, General Hospital, Act 1954				2,205.92		2,205.92
Barracks, Mariveles quarantine station, section 4, Act 1955				13,499.92		13,499.92
School buildings and teachers' quarters, Act 1938				162.49		162.49
Sibul Springs improvements, Act 2264				11,006.80		11,006.80
Sibul Springs Sanitarium, Act 1981				875.94		875.94
Lights, buoys, and beacons, Acts 1954, 1988, 2059				547.29		547.29
Irrigation systems, Act 1954				101,056.87		101,056.87
Roads and bridges, Act 1937				67,247.78		67,247.78
Iloilo animal quarantine station, Act 1938				14,827.85		14,827.85
Reconstruction, Mariveles wharf, Act 1902 ; section 4, Acts 1955, 1989, 2264				40,480.66		40,480.66
Harbor and river allotments, Acts 1954, 1988, 2059				107,897.24		107,897.24
Artesian wells, Acts 1954, 1988, 2059, 2264				8,695.85		8,695.85
Roads and bridges, Secretary of Commerce and Police, Acts 1954, 1988, 2059, 2264				348,901.80		348,901.80
Addition, Government laboratory, Act 1954				437.78		437.78
Hospital and dispensary, Butuan, section 4, Acts 1955 ; 2070				6,968.19		6,968.19
Construction and equipment of Cebu Hospital, section 4, Act 1955				3,250.18		3,250.18
Communicable disease hospital, Cebu, section 4, Act 1955				28,468.40		28,468.40
Constabulary barracks and quarters, non-Christian tribes provinces, Acts 1994, 2070, 2194, 2283				31,605.84		31,605.84
School buildings, non-Christian tribes, Act 2194				25,450.00		25,450.00
Baguio Teachers' Camp, Acts 1994, 2192, 2194, section 4, Act 1989				5,000.00		5,000.00
Aquarium, Bureau of Science, section 4, Act 1989				55.91		55.91
Library equipment, Government laboratory, Act 1988				1,572.57		1,572.57
Telegraph lines and postal equipment, Acts 1988, 2059, 2264				50,000.00		50,000.00
Constabulary buildings, Iligan, Act 2059				19,579.06		19,579.06
Determination of water rights, Act 2059				19,164.41		19,164.41
River control, Act 2059				12,203.88		12,203.88
Vault and elevator, Court of Land Registration, Act 2059				5,000.00		5,000.00
School buildings allotments, Secretary of Public Instruction, Acts 2059, 2264				50,000.00		50,000.00
Stable, Agricultural College, Los Baños, Act 2059				144.17		144.17
Barrio schoolhouses, Act 2059				33,997.13		33,997.13
Girls' Industrial School, Baguio, Act 2070				13,655.89		13,655.89
School buildings, Bukidnon, Agusan, Act 2070				3,500.00		3,500.00
Fencing Princessa estate, Malabon, section 4, Act 1989				69.93		69.93
Government storehouses, Bureau of Supply, section 4, Act 1989				7,000.00		7,000.00
Construction, Culion leper colony, section 4, Acts 1989 ; 2059, 2264				58,878.26		58,878.26
Girls' dormitory, Manila, Act 2059				182,558.32		182,558.32
Irrigation and power plant, Agricultural College, Acts 1988, 2059				8,805.98		8,805.98
Public works, Bureau of Public Works, Act 1902				2,364.11		2,364.11

Wireless telegraph stations, Act 2191.....	52,905.99	52,905.99	52,905.99	52,905.99	52,905.99
Novaliches Road, section 4, Act 1989.....	207.52	207.52	207.52	207.52	207.52
San Francisco de Malabon-Buenavista Road, section 4, Act 1989.....	1,893.12	1,893.12	1,893.12	1,893.12	1,893.12
Artesian wells and irrigation, non-Christian tribes, Acts 2194, 2283.....	.....	.....	.....	.....	.....
Nurses' quarters, etc., Bontoc, non-Christian tribes, Act 2194.....	6,610.62	6,610.62	6,610.62	6,610.62	6,610.62
Replacement Fund, Bureau of Agriculture.....	.....	.....	.....	.....	.....
Replacement Fund, Constabulary.....	.....	.....	.....	.....	.....
Improvement of land, General Hospital, Act 2264.....	.....	.....	.....	.....	.....
Replacement Fund, lighthouse division.....	.....	.....	.....	.....	.....
Buildings and equipment "La Gota de Leche," Act 2247.....	.....	.....	.....	.....	.....
Buildings, Mary Johnston Hospital, Act 2247.....	.....	.....	.....	.....	.....
Public works, Bureau of Science, section 4, Act 1989.....	.....	.....	.....	.....	.....
Purchase of Compañia Tabacalera Library, Act 2223.....	.....	.....	.....	.....	.....
Disinfecting building, Cebu, section 4, Act 1989.....	.....	.....	.....	.....	.....
Cebu Harbor improvements, Act 2264.....	.....	.....	.....	.....	.....
Buildings, School of Arts and Trades, Act 2264.....	.....	.....	.....	.....	.....
Public works, Bureau of Agriculture, Act 2264.....	.....	.....	.....	.....	.....
Buildings at Bilbid, Act 2264.....	.....	.....	.....	.....	.....
Iloilo concrete wharf, Act 2264.....	.....	.....	.....	.....	.....
Provincial hospital improvements, Act 2283, non-Christian tribes.....	.....	.....	.....	.....	.....
Launch, Bureau of Forestry, Act 2283.....	.....	.....	.....	.....	.....
Sundry expenses, Government Center, Act 2283.....	.....	.....	.....	.....	.....
Replacement Fund, Cebu arrastre plant.....	.....	.....	.....	.....	.....
Roads, bridges, and irrigation, Agricultural College, Act 2264.....	.....	.....	.....	.....	.....
Replacement Fund, Bureau of Education.....	.....	.....	.....	.....	.....
<i>Total</i>	20,000.00	7,842.96	62,454.53	2,025,313.77	2,116,611.26
					139,953.19
					1,976,658.07

REPORT OF THE AUDITOR

Schedule No. 6.—SPECIAL AND TRUST FUND.

MISCELLANEOUS TRUST FUNDS.

Titles of accounts.	Supplies.	Cash.		Total current assets.	Surplus.
		Other officers.	Treasury.		
Guarantee Fund—Bureau of Lands.....			42,373.84	42,373.84	42,373.84
Guarantee Fund—Bureau of Agriculture.....			4,104.03	4,104.03	4,104.03
Guarantee Fund—Philippine Constabulary.....			204.10	204.10	204.10
Guarantee Fund—Bureau of Public Works.....			1,210.00	1,210.00	1,210.00
Estates of deceased employees—Bureau of Justice.....	39.70		4,642.23	4,681.93	4,681.93
Extra services of employees—Bureau of Customs.....			2,941.92	2,941.92	2,941.92
Services of officers in private bonded warehouses.....			498.97	498.97	498.97
Refundable surplus on customs auction sales.....			3,263.55	3,263.55	3,263.55
Guarantee Fund—Bureau of Customs.....			696,181.86	696,181.86	696,181.86
Guarantee Fund—Bureau of Internal Revenue.....			17,184.61	17,184.61	17,184.61
Rizal Monument Fund—Bureau of the Treasury.....		146.20	9,731.17	9,877.37	9,877.37
Guarantee Fund—Bureau of Printing.....			25.70	25.70	25.70
Bilibid Prisoners' Fund—Bureau of Prisons.....		512.57	3,797.12	4,309.69	4,309.69
Guarantee Fund—Bureau of Prisons.....			93.80	93.80	93.80
Guarantee Fund—University of the Philippines.....			4,479.94	4,479.94	4,479.94
Guarantee Fund—Bureau of Education.....			1,055.54	1,055.54	1,055.54
Supreme Court Fund—Judiciary.....			4,981.79	4,981.79	4,981.79
Judiciary Fund—Judiciary.....		3,000.00	129,859.51	132,859.51	132,859.51
Sheriff of Manila Fund—Judiciary.....		3,000.00	10,299.93	13,299.93	13,299.93
Registration fees—Court of Land Registration.....			7,635.68	7,635.68	7,635.68
Register of Deeds Fund—Judiciary.....			87.90	87.90	87.90
Guarantee Fund—Justice of the Peace, city of Manila.....			271.87	271.87	271.87
Conservatory of Music Fund.....			1,238.97	1,238.97	1,238.97
Guarantee Fund—Firearms and ammunition licenses, Act 1780.....			450.00	450.00	450.00
Civil Service Fund.....			232,128.42	232,128.42	232,128.42
Contractors' Fund—City of Manila.....			1,528.50	1,528.50	1,528.50
School of Arts and Trades Fund.....			488.24	488.24	488.24
Cebu Street Railway franchise, article 22, Act 2054.....			10,000.00	10,000.00	10,000.00
Internal-revenue apportionment, section 3, Act 1964.....			.01	.01	.01
Guarantee Fund—Bureau of Science.....			2,008.22	2,008.22	2,008.22
Prize Fund, Postal Savings Bank contest.....			426.34	426.34	426.34
Guarantee Fund—Bureau of Forestry.....			27,042.43	27,042.43	27,042.43
Special publicity account, Manila Merchants Association.....			(2,694.64)	(2,694.64)	(2,694.64)
Guarantee Fund—Bureau of Health.....		2,142.45	87.21	2,229.66	2,229.66
Provincial and municipal internal revenue, sections 1 and 2, Act 1964.....			36,293.25	36,293.25	36,293.25
Iwahig Colonist Trust Fund.....			731.19	731.19	731.19
American Teachers Memorial Fund.....			2,170.05	2,170.05	2,170.05
Gas Franchise Fund, section 12, Act 2039.....			20,833.33	20,833.33	20,833.33
Trust Fund, police department, city of Manila.....			936.17	936.17	936.17
Key deposits, Bureau of Posts.....			2,251.20	2,251.20	2,251.20
Guarantee Fund—Bureau of Supply.....			34,620.00	34,620.00	34,620.00
Cebu Waterworks Bond Sinking Fund.....			4,842.50	4,842.50	4,842.50
Total	39.70	8,801.22	1,320,306.45	1,329,147.37	1,329,147.37

Schedule No. 7.—CURRENT ASSETS AND LIABILITIES OF THE CITY OF MANILA, DECEMBER 31, 1913.

Schedule No. 7.—CURRENT ASSETS AND LIABILITIES										
Titles of accounts.	Invest- ments.	Supplies.	Accounts receivable.	Prepay- ments.	In hands of officers.	Cash.		Total current assets.	Current liabilities— Accounts payable.	Working surplus.
						In the Treasury.	Total cash.			
Appropriated Revenue Funds:										
DEPARTMENTS—										
Municipal Board			28	780.00	98.00	12,798.99	12,896.99	13,677.27	13,677.27	
Department of sanitation and transportation.			39,015.29			(27,267.82)	(27,267.82)	11,747.47	11,747.47	
Fire department			2,233.45	190.00		33,351.35	33,351.35	35,774.80	35,774.80	
Law department						8,257.04	8,257.04	25,098.64	25,098.64	(16,841.60)
Police department			1,299.91	6,860.26	343.00	95,541.05	95,884.05	104,044.22	104,044.22	
Department of city schools			199.07			1,898.97	1,898.97	2,098.04	2,098.04	
Department of engineering and public works			37,381.63		500.00	(10,780.83)	(10,280.83)	27,100.80	27,100.80	
Department of sewer and waterworks			135,786.76			(119,548.28)	(119,548.28)	16,238.48	16,238.48	
CAPITAL OPERATION ACCOUNTS—										
Insurance Fund, Act 1706.	67,000.00	57,679.92	2,000.00			17,403.70	17,403.70	86,403.70		86,403.70
Stores and supplies						(57,679.92)	(57,679.92)			
PUBLIC WORKS FROM CITY REVENUE—										
Bridges, esteros, parks, and streets, Act 1727.			19,742.51			22,544.85	22,544.85	42,287.36		42,287.36
Cedula Road and Bridge Fund, Act 1695.						10,938.82	10,938.82	10,938.82		10,938.82
Removal and reërection of nipa houses, Ordinance 157						1,990.36	1,990.36	1,990.36		1,990.36
Tondo Market, Ordinance 194						190.81	190.81	190.81		190.81
Malate Park, Ordinance 157						893.02	893.02	893.02		893.02
Motor and fireboat equipment. Ordinance 174						51,850.95	51,850.95	51,850.95		51,850.95
Tondo fire station, Ordinance 194						6,366.07	6,366.07	6,366.07		6,366.07
Sanitary laundry and bath, Tondo, Ordinance 204						11,758.18	11,758.18	11,758.18		11,758.18
Public market, Santa Mesa, Ordinance 204						8,456.42	8,456.42	8,456.42		8,456.42
Public market, San Lazaro, Ordinance 204						584.00	584.00	584.00		584.00
Gas-testing station, Ordinance 204						6,000.00	6,000.00	6,000.00		6,000.00
Central school building, Taft Avenue, Ordinance 199						12,281.78	12,281.78	12,281.78		12,281.78
Alteration of building, rear of City Hall, Ordinance 204						2,969.27	2,969.27	2,969.27		2,969.27
Garbage cans, Ordinance 204						13,534.80	13,534.80	13,534.80		13,534.80
Motor truck, pail system, Ordinance 204						815.00	815.00	815.00		815.00
Sanitary improvements, Ordinance 204						152,024.54	152,024.54	152,024.54		152,024.54
Total appropriated revenue assets and liabilities.	67,000.00	57,679.92	237,658.90	7,830.26	941.00	257,173.12	258,114.12	628,283.20	235,779.72	392,503.48
UNAPPORTIONED REVENUE FUND						(612,550.37)	(612,550.37)	(612,550.37)		(612,550.37)
CITY OF MANILA REVENUE			52,604.22			(52,604.22)	(52,604.22)			
Sinking Fund:										
Sewer and Waterworks Bond Sinking Fund	1,244,655.00		6,744.52			(147,007.93)	(147,007.93)	1,104,391.59		1,104,391.59
Bond and Loan Funds:										
Sewer and Waterworks Bond Fund		157,549.38				94,981.64	94,981.64	252,531.02		252,531.02
Calle Anloague Loan Fund						36,357.03	36,357.03	36,357.03		36,357.03
Manila Loan Fund (unallotted)						(147,200.00)	(147,200.00)	(147,200.00)		(147,200.00)
MANILA LOAN FUND (allotted)—										
Calle Tayuman extension, Project No. 5						73,383.11	73,383.11	73,383.11		73,383.11
Bridges, Project No. 6						42.90	42.90	42.90		42.90
Tondo Market, Project No. 8										
Streets and plazas, Project No. 9						2,176.41	2,176.41	2,176.41		2,176.41
Midden sheds, Project No. 10						34,039.93	34,039.93	34,039.93		34,039.93
Calle Dasmarias, Project No. 2						62,537.74	62,537.74	62,537.74		62,537.74
Central school building, Project No. 1						31,950.23	31,950.23	31,950.23		31,950.23
Calle Ayala, Project No. 4						56,930.32	56,930.32	56,930.32		56,930.32
Total Manila Loan Fund					941.00	(366,720.41)	(365,779.41)	1,465,942.79	235,779.72	1,230,163.07
Total current assets and liabilities.	1,311,655.00	215,229.30	297,007.64	7,830.26						

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Schedule No. 8.—BALANCES DECEMBER 31, 1913—PUBLIC WORKS BOND FUND.

[Showing also expenditures and reversions during the six months ended December 31, 1913.]

Titles of accounts.	Cash balances June 30, 1913.	Rever- sions.	Total.	Expendi- tures.	Cash balances Dec. 31, 1913.
Irrigation plants and systems, Act 1954.....	50,860.35	(50,860.35)			
Manila Harbor and Pasig River improvements, Acts 1342, 1449, 1479.....	3,640.60		3,640.60	3,640.60	
Isabel Island light, Act 1902.....	1,075.06	(1,075.06)			
Plans, Capitol Building, Act 1954.....	75,045.35	(67,400.69)	7,645.16	7,645.16	
Artesian wells, Act 1954.....	482.98	(53,101.33)	(52,618.35)	(52,618.35)	
Public Works Bond Fund (Unappropriated).....	30,772.75	172,437.43	203,210.18		203,210.13
<i>Total</i>	<u>161,877.59</u>		<u>161,877.59</u>	<u>(41,332.59)</u>	<u>203,210.18</u>

THE INSULAR GOVERNMENT.

LIABILITIES.

LIABILITIES.

BONDED DEBT.

Refer-
ence
page.

11	FRIAR LANDS BONDS.....	14,000,000.00
	Under authority of sections 63, 64, and 65 of the Act of Congress of July 1, 1902, the Philippine Government was empowered to issue bonds for the purpose of providing funds to acquire by purchase some 410,000 acres of land in the Philippine Islands generally known as the friar lands.	
	Fourteen million pesos of bonds were issued February 1, 1904, registered at the Treasury of the United States; due February 1, 1934, subject to call after February 1, 1914; interest payable quarterly, May, August, November, and February, at the Treasury of the United States.	
	Act No. 1749 of the Philippine Commission provides for a sinking fund to retire those bonds at maturity. The balance to the credit of this fund December 31, 1913, was ₱4,426,986.19.	
11	PUBLIC WORKS AND PERMANENT IMPROVEMENTS BONDS.....	10,000,000.00
	Under authority of the Congress of the United States contained in section 2 of the Act of February 6, 1905, the Government of the Philippine Islands was empowered to issue bonds not to exceed ₱10,000,000 for certain specific purposes, including public works and permanent improvements.	
	Five million pesos of bonds were issued March 1, 1905, registered at the Treasury of the United States; due March 1, 1935, subject to call after March 1, 1915; interest payable quarterly, June, September, December, and March, at the Treasury of the United States.	
	Two million pesos of bonds were issued February 1, 1906, registered at the Treasury of the United States; due February 1, 1936, subject to call after February 1, 1916; interest payable quarterly, May, August, November, and February, at the Treasury of the United States.	
	Three million pesos of bonds were issued August 1, 1909, registered at the Treasury of the United States; due August 1, 1939, subject to call after August 1, 1919; interest payable quarterly, November, February, May, and August, at the Treasury of the United States.	
	Act No. 1729 of the Philippine Commission makes provision for a sinking fund for the retirement of these bonds at maturity. The balance to the credit of this fund December 31, 1913, was ₱1,726,702.38.	
11	<i>Total</i>	<u>24,000,000.00</u>

SPECIAL AND TRUST FUND LIABILITY.

[For statements of special and trust fund accounts reference should be made to the pages indicated.]

89	Miscellaneous Trust Funds.....	1,329,147.37
89	Pension and Retirement Fund, Act 1638, Bureau of Constabulary.....	249,314.29
92	Outstanding liabilities, section 45, Act 1792.....	17,892.00
90	Money Order Fund, Bureau of Posts.....	1,251,013.77
90	Assurance Fund, Act 496.....	105,649.98
91	Postal Savings Bank Fund, Act 1493.....	2,829,750.97
92	Interest accrued and unpaid.....	1,485,823.56
92	Pension Fund, Bureau of Navigation, Act 1980.....	38,390.36
	<i>Subtotal</i>	<u>5,977,834.93</u>
94	Depositary Funds in Insular Treasury.....	11,082,535.24
94	Silver Certificate Redemption Fund.....	30,045,570.00
93	Gold Standard Fund.....	18,402,472.75
163	City of Manila Funds.....	24,664,166.14
94	Warrants Payable Fund.....	3,236,128.71
11	<i>Total</i>	<u>94,737,855.14</u>

CURRENT LIABILITIES.

SCHEDULE OF ACCOUNTS PAYABLE, DECEMBER 31, 1913.

Reference page.	Amount.	Reference page.	Amount.
Appropriated Revenue Funds:		Appropriated Revenue Funds:	
29	The Philippine Commission	82	Bureau of Printing, Act 296.....
29	The Philippine Assembly	78	Industrial division, Bureau of Prisons.....
30	Secretaries, United States Commissioners	75	The Agricultural Bank, Bureau of the Treasury, Act 1865
30	The Executive		
30	Executive Bureau	83	Sales Agency Fund, Acts 2061 and 2192.....
31	Bureau of Audits.....	78	Insular Government Rice Fund, Act 2155.....
32	Bureau of Civil Service	67	Supply Fund, Bureau of Navigation, Act 1873.....
33	Bureau of Health	85	Rice Colonization and Plantation Fund, Act 2280.....
34	Bureau of Lands.....		General purposes
35	Bureau of Science		Ship subsidies
36	Bureau of Forestry.....		Panama-Pacific Exposition, Act 2163.....
37	Bureau of Quarantine Service.....		Locust boards, Acts 2121, 2190, and 2295.....
38	Weather Bureau		Government fellowships, Act 2095.....
39	Philippine Constabulary		Agricultural stations, Act 2226.....
41	Bureau of Public Works.....		Lights, buoys, and beacons, Acts 1954, 1988, and 2053
42	Bureau of Navigation—Navigation division.....		
43	Bureau of Navigation—Lighthouse division.....		Harbor and river allotments, Acts 1954, 1988, and 2059
44	Bureau of Navigation—Port works division.....		
45	Bureau of Posts		Artesian wells, Acts 1954, 1988, 2059, and 2264.....
47	Bureau of Coast and Geodetic Survey.....		Constabulary barracks and quarters, non-Christian tribes, Acts 2191, 1994, 2070, and 2283.....
48	Bureau of Labor		
49	The Supervising Railway Expert.....		Government storehouses, Bureau of Supply, section 4, Act 1989
48	Board of Rate Regulation		
50	Bureau of Justice.....		Public works, Bureau of Public Works, Act 1902.....
50	Bureau of Customs		Artesian wells and irrigation works, non-Christian tribes, Acts 2194 and 2283.....
52	Bureau of Internal Revenue.....		
53	Bureau of the Treasury.....		Replacement Fund, Bureau of Agriculture.....
53	Bureau of Agriculture		Replacement Fund, Constabulary
55	Bureau of Education		Replacement Fund, lighthouse division.....
56	Bureau of Prisons—Prison division.....		Purchase of Compañía Tabacalera Library, Act 2223
57	The University of the Philippines.....		
58	The Philippine Library		Replacement Fund, Cebu arrastre plant.....
59	The Judiciary		Roads, bridges, and irrigation, Agricultural College, Act 2264
60	The Code Committee		
65	Commissary stores, Constabulary, Act 242.....		
65	Supply Fund, Constabulary, Act 1873.....		Replacement Fund, Bureau of Education.....
68	Marine railway and repair shop, Navigation, Act 1416	11	Total accounts payable, Appropriated Revenue Funds
69	Arrastre plant, Bureau of Customs, Act 897.....		
70	Pier Fund, Bureau of Customs		
71	Coal Supply Fund, Bureau of Customs, Act 1361.....		
80	Supply division, Bureau of Supply.....		
81	Cold storage division, Bureau of Supply.....		
		11	Franchise taxes
			Grand total

SCHEDULE OF DEFERRED INCOME, DECEMBER 31, 1913.

Appropriated Revenue Funds:		
85	Bureau of Science	12,000.00
86	Bureau of Forestry	15,000.00
53	Bureau of Agriculture	10,038.33
11	<i>Total</i>	<u>37,038.33</u>

THE INSULAR GOVERNMENT.

SURPLUS.

1. PRINCIPAL ACCOUNT SURPLUS.
2. SINKING FUND RESERVES.
3. APPROPRIATED SURPLUS.
4. UNAPPROPRIATED REVENUE SURPLUS.

SUMMARY STATEMENT OF PRINCIPAL ACCOUNT SURPLUS.

Refer- ence page.		CREDITS.	Six months ended Dec. 31, 1913.
11	Balance July 1, 1913.....		45,250,889.14
	Assets Acquired by Expenditure of Appropriated Revenues:		
19	Land (real estate).....	62,750.85	
19	Public works and improvements.....	1,071,884.13	
19	Equipment.....	199,392.11	
25	Account against the Philippine Railway Company (net).....	308,790.82	
25	Account against the Manila Railroad Company (net).....	255.56	
	Total.....		1,643,073.47
	Assets Brought into Account and Inventory Adjustments:		
101	Land (real estate).....	657,987.53	
	Equipment.....	124,438.29	
	Total.....		782,425.82
	Total credits.....		47,676,388.43
	DEBITS.		
	Assets Dropped from Account and Inventory Adjustments:		
101	Public works and improvements.....	4,495,922.05	
106	Equipment of the Bureau of Public Works written down on account of depreciation.....	611,775.72	
	Total.....		5,107,697.77
11	Balance Dec. 31, 1913.....		42,568,690.66
	Total debits.....		47,676,388.43

SUMMARY STATEMENT OF SINKING FUND RESERVES (SURPLUS).

11	Balance June 30, 1913:		
	Friar Lands Bond Sinking Fund.....		1,671,722.99
	Public Works Bond Sinking Fund.....		1,634,913.72
	Allotments and Payments from Appropriated Surplus:		
97	Allotment to the Public Works Bond Sinking Fund, Acts 1729 and 1954.....		58,200.00
	Earnings of Funds:		
97	Friar Lands Bond Sinking Fund.....	82,902.85	
97	Public Works Bond Sinking Fund.....	33,588.66	
	Total earnings of the funds.....		116,491.51
11	Balance Dec. 31, 1913:		
	Friar Lands Bond Sinking Fund.....	1,754,625.84	
	Public Works Bond Sinking Fund.....	1,726,702.38	
	Total.....		3,481,328.22

NOTE.—The assets of the Friar Lands Bond Sinking Fund accrue from two sources: (1) The balance (P6,770.29) remaining from the principal amount (P14,000,000) of the Friar Lands Bond Fund after the purchase of the friar estates, representing an outlay of P13,993,229.71, and the receipts from the sales of friar lands; (2) premiums received on sale of friar lands bonds amounting to P1,060,780, allotments from appropriated revenues and the earnings from investments. The accruals from the second source only affect the Government surplus.

The accruals from both sources to December 31, 1913, are as follows:

	(1) Friar Lands Fund.	(2) Reserved surplus.	Total.
BALANCE OF PRINCIPAL AMOUNT OF FRIAR LANDS BOND FUND.....	6,770.29		6,770.29
Receipts from Sales of Friar Lands:			
FISCAL YEAR—			
1908.....	11,370.61		
1909.....	123,998.07		
1910.....	434,611.33		
1911.....	633,075.27		
1912.....	562,175.95		
1913.....	723,248.17		
Total to June 30, 1913.....	2,488,479.40		
Semifiscal year 1914, ended Dec. 31, 1913.....	177,110.66		
Total receipts from sales.....	2,665,590.06		2,665,590.06
PREMIUMS ON SALE OF FRIAR LANDS BONDS.....		1,060,780.00	1,060,780.00
Earnings on Investments:			
FISCAL YEAR—			
1907.....	26,100.36		
1908.....	22,878.92		
1909.....	65,822.46		
1910.....	51,147.97		
1911.....	60,087.12		
1912.....	91,479.53		
1913.....	148,795.31		
Semifiscal year 1914, ended Dec. 31, 1913.....	82,902.85		
Total earnings.....		549,214.52	549,214.52
Allotments from Appropriated Revenues:			
FISCAL YEAR—			
1908.....	128,629.39		
1909.....	16,001.93		
Total allotments.....		144,631.32	144,631.32
Total.....	2,672,360.35	1,754,625.84	4,426,986.19

* During the fiscal year 1913 additional friar lands were acquired by purchase in accordance with the provisions of Act 2234, amounting to P90,000 which reduced the balance remaining from the principal amount to P6,770.29.

SUMMARY STATEMENT OF APPROPRIATED SURPLUS ACCOUNT AND UNRELEASED APPROPRIATIONS.

Reference page.		Six months ended Dec. 31, 1913.
CREDITS.		
11	Balance July 1, 1913:	
	Appropriated and available for expenditure.....	12,429,186.06
	Appropriated but unreleased.....	148,053.61
	Total balances.....	12,577,239.67
151	Appropriations, Restorations, Less Reversions:	
	Allotments by the Governor-General.....	17,675,635.08
	Appropriations.....	11,135,884.75
	Restorations.....	420,511.13
	Total.....	29,232,030.96
	Reversions (deduct).....	16,507,370.46
	Net appropriations from the general fund.....	12,724,660.50
221	SUPPLIES BROUGHT INTO ACCOUNT.....	4,084.77
	Total credits.....	25,305,984.94
DEBITS.		
Expenditures from Appropriated Revenues:		
FOR EXPENSES OF ADMINISTRATION, OPERATION, MAINTENANCE, ETC.—		
22	Bureaus and offices.....	11,028,221.42
22	Self-sustaining bureaus and funds.....	139,386.10
	Net expenses of bureaus and offices and self-sustaining funds.....	11,167,607.52
23	Miscellaneous expenses.....	424,060.44
24	Public works and improvements—	
	Expenses of maintenance, repairs, etc.....	361,178.28
	Contributions to provinces and municipalities.....	952,263.12
25	Aid to provinces and cities.....	829,922.71
25	Fixed charges—	
	Interest on Government bonds.....	395,270.26
	Exchange charges on interest on railroad bonds.....	4,617.68
19	Total expenses of administration, operation, maintenance, etc.....	14,134,920.01
19	For Outlays (Capital Expenditures):	
	Land (real estate).....	62,750.85
	Public works and improvements.....	1,071,884.13
	Equipment.....	199,392.11
	Total outlays.....	1,334,027.09
19	FOR ALLOTMENT TO PUBLIC WORKS BOND SINKING FUND.....	58,200.00
25	For Interest on Railroad Bonds:	
	Philippine Railway Company.....	308,790.82
	Manila Railroad Company.....	255.56
	Total.....	309,046.38
19	Total expenditures from appropriated revenues.....	15,836,193.48
	Total debits.....	15,836,193.48
11	Balance Dec. 31, 1913:	
	Appropriated and available for expenditure.....	9,259,791.46
	Appropriated but unreleased.....	210,000.00
	Total balances.....	9,469,791.46
	Total.....	25,305,984.94

SUMMARY STATEMENT OF UNAPPROPRIATED SURPLUS ACCOUNT (GENERAL FUND).

Reference page.		Six months ended Dec. 31, 1913.
11	Balance July 1, 1913.....	1,652,980.56
	Revenue Receipts:	
	REVENUE FROM TAXATION—	
20	Customs revenue.....	6,333,509.09
20	Internal revenue, Insular.....	4,305,325.60
19	Internal revenue, United States.....	175,656.53
19	Franchise taxes.....	67,769.86
	Total revenue from taxation.....	10,882,261.08
	OTHER REVENUE RECEIPTS—	
21	Miscellaneous revenue.....	115,462.84
93	Surplus, Gold Standard Fund.....	570,154.36
	Total other revenue receipts.....	685,617.20
19	Total revenue receipts credited to the General Fund.....	11,567,878.28
	Total available.....	13,220,858.84
151	Appropriations, Restorations, Less Reversions:	
	Allotments by the Governor-General.....	17,675,635.08
	Appropriations.....	11,135,884.75
	Restorations.....	420,511.13
	Total.....	29,232,030.96
	Reversions (deduct).....	16,507,370.46
	Net appropriations charged to General Fund.....	12,724,660.50
11	Balance Dec. 31, 1913.....	496,198.34

THE INSULAR GOVERNMENT.

SCHEDULE OF—

ALLOTMENTS.
APPROPRIATIONS.
RESTORATIONS.
REVERSIONS.
TRANSFERS BETWEEN APPROPRIATION ACCOUNTS.

STATEMENT OF APPROPRIATIONS, RESTORATIONS, REVERSIONS, AND TRANSFERS BETWEEN APPROPRIATION ACCOUNTS UNDER THE PROVISIONS OF SECTION 4, ACT 1989, AND OTHER TRANSFERS.

[Arranged in six schedules.]

Reference page.	SUMMARY OF SCHEDULES.	Allot- ments.	Appropri- ations.	Restora- tions.	Total.	Rever- sions.	Net appropri- ations.	Transfers between accounts.	
								Debit.	Credit.
151	Bureaus and offices, Schedule No. 1.....	17,387,125.08	1,780,225.72	378,650.89	19,546,001.69	8,088,161.54	11,457,840.15	175,900.00	126,324.02
152	Capital operations, Schedule No. 2.....	30,000.00	401,169.52		431,169.52	2,862,107.00	(2,430,937.48)	245,000.00	
152	Miscellaneous expenses, Schedule No. 3.....	180,000.00	754,845.86	41,660.24	976,506.10	583,848.69	392,657.41	126,324.02	
152	Fixed charges, Schedule No. 4.....		767,134.32		767,134.32		767,134.32		
153	Aid to provinces and cities, Schedule No. 5..	78,510.00	1,415,667.71		1,494,177.71	664,255.00	829,922.71		
153	Public works from revenue, Schedule No. 6.		3,939,841.62	200.00	3,940,041.62	2,293,944.62	1,646,097.00	203,649.39	624,549.39
	<i>Total</i>	17,675,635.08	9,058,884.75	420,511.13	27,155,030.96	14,492,316.85	12,662,714.11	750,873.41	750,873.41
	Unreleased appropriations		2,077,000.00		2,077,000.00	2,015,053.61	61,946.39		
147	<i>Net appropriations, etc., fiscal year 1914</i>	17,675,635.08	11,135,884.75	420,511.13	29,232,030.96	16,507,370.46	12,724,660.50	750,873.41	750,873.41
Schedule No. 1.—BUREAUS AND OFFICES.									
	The Philippine Commission.....	120,840.00			120,840.00	60,977.20	59,862.80		
	The Philippine Assembly.....	450,000.00			450,000.00	183,224.92	266,775.08		
	Secretaries, United States Commissioners	3,000.00			3,000.00	1,992.50	1,007.50		
	The Executive.....	146,200.00			146,200.00	77,044.44	69,155.56		
	Executive Bureau.....	576,400.00			576,400.00	254,773.55	321,626.45		
	Bureau of Audits.....	438,550.00			438,550.00	137,032.83	301,517.17		
	Non-Christian tribes, Act 2208.....		4,600.00		4,600.00		4,600.00		
	Bureau of Civil Service.....	77,000.00			77,000.00	28,680.32	48,319.68		
	Bureau of Health.....	1,406,000.00		80,057.60	1,486,057.60	976,226.53	509,831.07		
	Non-Christian tribes, Act 2208.....		54,400.00		54,400.00		54,400.00		
	Gratuitous medical services.....								65,000.00
	Construction and equipment, Cebu Hospital, section 4, Act 1955.....							2,000.00	
	Nurses' quarters, etc., Bontoc, Acts 2194, 2208..							4,500.00	
	Bureau of Lands.....	637,600.00		79,419.94	717,019.94	438,004.89	279,015.05		
	Non-Christian tribes, Act 2208.....		15,750.00		15,750.00		15,750.00		
	Bureau of Science.....	323,000.00		59,630.30	382,630.30	196,478.10	186,152.20		
	Bureau of Forestry.....	155,000.00			155,000.00	60,068.30	94,931.70		
	Non-Christian tribes, Act 2208.....		18,525.72		18,525.72		18,525.72		
	Bureau of Quarantine Service.....	125,000.00			125,000.00	66,006.14	58,993.86		
	Barracks, Mariveles quarantine station.....							2,000.00	
	Disinfecting building, Cebu, section 4, Act 1989							3,000.00	
	Weather Bureau.....	191,900.00		2,148.00	194,048.00	82,944.64	111,103.36		
	By Act 2264.....		1,000.00		1,000.00		1,000.00		
	Philippine Constabulary.....	2,594,168.00			2,594,168.00	1,066,265.28	1,527,902.72		
	Non-Christian tribes, Act 2208.....		475,000.00		475,000.00		475,000.00		
	Non-Christian tribes, Act 2268.....		15,000.00		15,000.00		15,000.00		
	By Act 2289.....		128,100.00		128,100.00		128,100.00		
	Bureau of Public Works.....	324,039.08			324,039.08	110,733.20	213,305.88		
	Maintenance, alterations, and repairs of pub- lic buildings, section 4, Act 1989.....							159,000.00	
	Bureau of Navigation—Navigation division.....	709,650.00			709,650.00		709,650.00		
	Bureau of Navigation—Lighthouse division.....	242,300.00			242,300.00		242,300.00		
	Bureau of Navigation—Port works division.....	268,800.00			268,800.00		268,800.00		
	Bureau of Posts.....	540,000.00			540,000.00	431,825.36	108,174.64		
	Bureau of Coast and Geodetic Survey.....	200,000.00			200,000.00	85,647.15	114,352.85		
	By Act 2264.....		3,000.00		3,000.00		3,000.00		
	Bureau of Labor.....	54,000.00			54,000.00	22,396.40	31,603.60		
	The Consulting Architect.....	12,000.00			12,000.00	6,000.00	6,000.00		
	The Supervising Railway Expert.....	20,000.00			20,000.00	3,493.38	16,506.62		
	Board of Rate Regulation.....	5,000.00			5,000.00	2,652.04	2,347.96		
	Bureau of Justice.....	140,000.00			140,000.00	44,165.22	95,834.78		
	Bureau of Customs.....	722,000.00		24,342.97	746,342.97	333,397.45	412,945.52		
	Bureau of Internal Revenue.....	520,000.00			520,000.00	227,917.20	292,082.80		
	Bureau of the Treasury.....	123,000.00		60,000.00	183,000.00	75,925.22	107,074.78		
	Bureau of Agriculture.....	950,000.00		48,052.63	998,052.63	516,769.71	481,282.92		
	Non-Christian tribes, Act 2208.....		25,000.00		25,000.00		25,000.00		
	Public works, Bureau of Agriculture, Act 2264							400.00	
	Bureau of Education.....	3,760,000.00		1,759.78	3,761,759.78	1,718,481.51	2,043,278.27		
	Non-Christian tribes, Act 2208.....		126,850.00		126,850.00		126,850.00		
	Non-Christian tribes, Act 2288.....		175,000.00		175,000.00		175,000.00		
	Baguio, Teachers' Camp, Acts 2182, 2194.....							5,000.00	
	Bureau of Prisons—Prison division.....	596,678.00			596,678.00	388,378.72	208,299.28		26,324.02
	The University of the Philippines, Act 2260.....		625,000.00	23,239.67	648,239.67		648,239.67		
	Gratuitous medical services.....								35,000.00
	The Philippine Library.....	55,000.00			55,000.00	20,910.50	34,089.50		
	By Act 2264.....		15,000.00		15,000.00		15,000.00		
	The Judiciary.....	900,000.00			900,000.00	418,589.63	481,410.37		
	By Act 2267.....		8,000.00		8,000.00		8,000.00		
	Code Committee, Act 1941.....		90,000.00		90,000.00	51,159.21	38,840.79		
	<i>Total</i>	17,387,125.08	1,780,225.72	378,650.89	19,546,001.69	8,088,161.54	11,457,840.15	175,900.00	126,324.02

Statement of Appropriations, Restorations, Reversions, and Transfers, etc.—Continued.

	Allotments.	Appropriations.	Restorations.	Total	Reversions.	Net appropriations.	Transfers between accounts.	
							Debit.	Credit.
Schedule No. 2.—CAPITAL OPERATIONS.								
Supply Fund—Constabulary, Act 1873.....					320,000.00	(320,000.00)		
Arrastre plant—Bureau of Customs, Act 897.....					132,237.83	(132,237.83)		
Opium Fund—Bureau of Internal Revenue, Acts 1761, 1910					64,577.14	(64,577.14)		
Plow Fund—Bureau of Agriculture, Act 1954.....					22,410.01	(22,410.01)		
Supply Fund—Bureau of Education, Act 1873.....					350,000.00	(350,000.00)		
Supply division—Bureau of Supply.....					598,079.02	(598,079.02)		
Government storehouses—Bureau of Supply, section 4, Act 1989							245,000.00	
Cold storage division—Bureau of Supply.....					89,909.37	(89,909.37)		
Bureau of Printing, Act 296.....					493,623.10	(493,623.10)		
Industrial division—Bureau of Prisons.....					264,683.02	(264,683.02)		
The Insurance Fund, Act 1728.....		50,000.00		50,000.00		50,000.00		
Cebu pumping station—Bureau of Customs.....					26,031.55	(26,031.55)		
Cebu arrastre plant—Bureau of Customs.....					32.71	(32.71)		
Sales Agency Fund, Acts 2061, 2192.....	30,000.00			30,000.00		30,000.00		
Insular Government Rice Fund, Act 2155.....		1,169.52		1,169.52		1,169.52		
Supply Fund—Bureau of Navigation, Act 1873.....					500,000.00	(500,000.00)		
Rice Colonization and Plantation Fund, Act 2254.....		300,000.00		300,000.00		300,000.00		
Moro and Non-Christian Colonization and Plan- tation Fund, Act 2280.....		50,000.00		50,000.00		50,000.00		
Iloilo Pier Fund					523.25	(523.25)		
Total	30,000.00	401,169.52		431,169.52	2,862,107.00	(2,430,937.48)	245,000.00	
Schedule No. 3.—MISCELLANEOUS.								
Tobacco Experimental Stations, Act 2229.....					9,217.56	(9,217.56)		
General purposes	70,000.00			70,000.00	17,745.47	52,254.53		
Ship subsidies, Act 2118.....		200,000.00		200,000.00	148,450.23	51,549.77		
Cavite police	5,000.00			5,000.00	2,482.63	2,517.37		
Medical school scholarships, Act 1632.....					6,733.11	(6,733.11)		
Suppression of headhunting, Act 2208.....		3,000.00		3,000.00	4,362.71	(1,362.71)		
Bounties to tobacco growers, Acts 1767, 1917.....		13,250.00		13,250.00	13,250.00			
Purchase of cattle—Bureau of Prisons, Act 1902...					2,010.78	(2,010.78)		
Municipal teachers		50,000.00		50,000.00		50,000.00		
Bureau of Education							26,324.02	
Legal services	5,000.00			5,000.00	3,488.72	1,511.28		
Government pupils, Act 2219.....					15,944.09	(15,944.09)		
Philippine Exposition, Act 2225.....		90,000.00		90,000.00		90,000.00		
Philippine Exposition, Act 2234.....		15,000.00		15,000.00		15,000.00		
Scholarships, Veterinary College, Act 2302.....		7,000.00		7,000.00		7,000.00		
Postal Savings Bank deficit, section 19, Act 1493...		5,425.85		5,425.85		5,425.85		
Cadastral surveys, Acts 2075, 2259.....		.01		.01		.01		
Sultan of Sulu and advisers, Act 1416.....		5,850.00		5,850.00		5,850.00		
Deportation of vagrants, Act 899.....		320.00		320.00		320.00		
School of Household Industries, Acts 2110, 2218.....					69,675.95	(69,675.95)		
Panama-Pacific Exposition, Act 2163.....		50,000.00		50,000.00		50,000.00		
Locust boards, Act 2295.....		50,000.00		50,000.00		50,000.00		
Locust boards, Act 2121.....		50,000.00	41,660.24	91,660.24	66,118.20	25,542.04		
Non-Christian tribes, Act 2190.....		5,000.00		5,000.00		5,000.00		
Rizal Museum, Calamba, Act 2153.....					5,000.00	(5,000.00)		
Suppression of rinderpest, Act 1902.....					4,110.45	(4,110.45)		
Rizal biography, Act 2078.....					1,000.00	(1,000.00)		
Government fellowships, Act 2095.....		60,000.00		60,000.00	102,288.07	(42,288.07)		
Gratuitous medical services	100,000.00			100,000.00		100,000.00		
Bureau of Health							65,000.00	
University of the Philippines.....							85,000.00	
Cajas de Comunidad, Act 2166.....					4,986.46	(4,986.46)		
Agricultural stations, Act 2226.....		150,000.00		150,000.00	106,984.26	43,015.74		
Total	180,000.00	754,846.86	41,660.24	976,506.10	583,848.69	392,657.41	126,324.02	
Schedule No. 4.—FIXED CHARGES.								
Interest on friar lands bonds, Act 1749.....		193,770.26		193,770.26		193,770.26		
Interest on public works bonds, Act 1954.....		201,500.00		201,500.00		201,500.00		
Contribution Public Works Bonds Sinking Fund, Acts 1729, 1954		58,200.00		58,200.00		58,200.00		
Interest and expense, Philippine Railway bonds, Act 1730		311,355.49		311,355.49		311,355.49		
Interest on Manila Railway bonds, Act 1730.....		2,308.57		2,308.57		2,308.57		
Total		767,134.32		767,134.32		767,134.32		

Statement of Appropriations, Restorations, Reversions, and Transfers, etc.—Continued.

Schedule No. 5.—INSULAR AID TO PROVINCES AND CITIES.	Allotments.	Appropriations.	Restorations.	Total	Reversions.	Net appropriations.	Transfers between accounts.	
							Debit.	Credit.
Salary and expenses, lieutenant-governor of Samar	6,000.00			6,000.00	3,000.00	3,000.00		
Province of Mindoro	33,400.00			33,400.00	16,700.00	16,700.00		
Province of Palawan	24,110.00			24,110.00	12,055.00	12,055.00		
Province of Agusan, Act 2208		35,350.00		35,350.00		35,350.00		
Province of Batanes	15,000.00			15,000.00	7,500.00	7,500.00		
Province of Nueva Vizcaya, Act 2208		15,650.00		15,650.00		15,650.00		
Mountain Province, Act 2208		73,150.00		73,150.00		73,150.00		
City of Manila, Act 1765		1,250,000.00		1,250,000.00	625,000.00	625,000.00		
City of Baguio, Act 1963		41,517.71		41,517.71		41,517.71		
Total	78,510.00	1,415,667.71		1,494,177.71	664,255.00	829,922.71		
Schedule No. 6.—PUBLIC WORKS FROM REVENUE.								
Rizal Park, Dapitan, Act 2283		241.62		241.62		241.62		
Lighthouse construction, Act 2264		25,000.00		25,000.00	25,000.00			
Repairs of Benguet Road, Act 2279		150,000.00		150,000.00	23,827.26	126,172.74		
Completion and equipment of the General Hospital, section 4, Acts 1955, 1902, 2264		25,000.00		25,000.00		25,000.00		
Barracks, Mariveles quarantine station, section 4, Act 1955—Bureau of Quarantine Service								2,000.00
Cavite Boulevard, Act 1745					14,948.22	(14,948.22)		
Sibul Springs improvements, Act 2264		20,000.00		20,000.00		20,000.00		
Wards, San Lazaro, Acts 1955, 1988					88,079.60	(88,079.60)		
Animal quarantine station, Manila, Acts 1954, 2059					10,423.19	(10,423.19)		
Nurses quarters, Baguio, section 4, Act 1955					3.87	(3.87)		
Lights, buoys, and beacons, Acts 1954, 1988, 2059					65,000.00	(65,000.00)		
Irrigation systems, Act 1854		750,000.00		750,000.00	1,000,000.00	(250,000.00)		
Animal quarantine stations, Manila, Iloilo, and Cebu, Act 1855					42.06	(42.06)		
Disinfecting building, Iloilo, section 4, Act 1955					9,500.00	(9,500.00)		
Reconstruction Mariveles wharf, Acts 1902, 1955, 1989, 2264		50,000.00		50,000.00		50,000.00		
Harbor and river allotments, Acts 1954, 1988, 2059					24,350.61	(24,350.61)		
Burnt area, Cebu							3,649.39	
Artesian wells, Acts 1954, 1988, 2059, 2264		400,000.00		400,000.00	166,694.97	233,305.03	3,649.39	
Roads and bridges, Secretary of Commerce and Police, Acts 1954, 1988, 2059, 2264		790,000.00		790,000.00		790,000.00		
Construction and equipment of Cebu Hospital, section 4, Act 1955					10,000.00	(10,000.00)		
Bureau of Health								2,000.00
Communicable disease hospital, Cebu, section 4, Act 1955					28,468.40	(28,468.40)		
Improvement, Government Center, Baguio, Act 1999					90.92	(90.92)		
Burnt area, Cebu—Harbor and river allotments, Acts 1954, 1988, 2059								3,649.39
Constabulary, barracks and quarters, non-Christian tribes provinces, Acts 1994, 2070, 2194, 2283		30,000.00		30,000.00		30,000.00		
School buildings, non-Christian tribes, Acts 2194, 2283		50,000.00		50,000.00	40,000.00	10,000.00		
Improvements, Trinidad stock farm, Act 1994					2,673.83	(2,673.83)		
Baguio, Teachers' Camp, Acts 1994, 2182, 2194, section 4, Act 1989—Bureau of Education								5,000.00
Repairs, Insular ice plant, section 4, Act 1989					5,293.23	(5,293.23)		
Telegraph lines and postal equipment, Acts 1988, 2059, 2264		50,000.00		50,000.00		50,000.00		
Public works, Bureau of Public Works, section 4, Act 1989					7,529.39	(7,529.39)		
Public works, Bureau of Education, section 4, Act 1989					24,573.56	(24,573.56)		
Strong room, Oriente Building, Act 2059					2,479.45	(2,479.45)		
Vault and elevator, Court of Land Registration, Act 2059					1,500.00	(1,500.00)		
School building allotments, Secretary of Public Instruction, Acts 2059, 2264		150,000.00		150,000.00		150,000.00		
Buildings, School of Arts and Trades, Act 2264							200,000.00	
University Hall, Act 2059					27.98	(27.98)		
Public works, Agusan, Act 2194		27,600.00		27,600.00		27,600.00		

Statement of Appropriations, Restorations, Reversions, and Transfers, etc.—Continued.

Schedule No. 6.—PUBLIC WORKS FROM REVENUE—Continued.	Allotments.	Appropriations.	Restorations.	Total	Reversions.	Net appropriations.	Transfers between accounts.	
							Debit.	Credit.
Public works, Nueva Vizcaya, Act 2194.....		14,300.00		14,300.00		14,300.00		
Maintenance, alteration, and repair public buildings, section 4, Act 1989.....					105,220.20	(105,220.20)		
Bureau of Public Works.....								159,000.00
Naguilian Road, Mountain Province, Act 2283.....		18,200.00		18,200.00		18,200.00		
Government lumber yard, Bureau of Supply, section 4, Act 1989.....					11,571.74	(11,571.74)		
Government storehouses, Bureau of Supply, section 4, Act 1989.....					23,775.75	(23,775.75)		
Supply division, Bureau of Supply.....								245,000.00
Construction of Culion leper colony, section 4, Acts 1989, 2059, 2264.....		50,000.00		50,000.00		50,000.00		
Improvements, Baguio telephone system, section 4, Act 1989.....					116.27	(116.27)		
Public works, Bureau of Public Works, Act 1902.....					1.00	(1.00)		
Wireless telegraph stations, Act 2191.....		57,000.00		57,000.00		57,000.00		
Improvements, Mountain Province, Act 2187, unallotted.....					3,219.37	(3,219.37)		
Roadway, port district, Act 1902.....					1,584.92	(1,584.92)		
Customs revenue cutters, Act 1902; section 4, Act 1989.....					697.00	(697.00)		
Fire-protection equipment, Baguio, Act 2187.....					8.68	(8.68)		
Artesian wells and irrigation works, non-Christian tribes, Acts 2194, 2283.....		20,000.00		20,000.00	10,481.15	9,518.85		
Nurses quarters, etc., Bontoc, non-Christian tribes, Acts 2194, 2208—Bureau of Health.....								4,500.00
Forestry buildings, Baguio, Act 2194.....					242.16	(242.16)		
Improvements, Filipino cottages, Baguio, Act 2201.....					3.28	(3.28)		
Purchase of launch, quarantine service, Act 2264.....					25,000.00	(25,000.00)		
Purchase of Compañia Tabacalera Library, Act 2223.....		100,000.00		100,000.00		100,000.00		
Disinfecting building, Cebu, section 4, Act 1989.....								3,000.00
Bureau of Quarantine Service.....								
Street and sewer construction, port district, Act 2264.....		50,000.00		50,000.00	55,868.24	(5,868.24)		
Boloc-Boloc Springs improvements, Act 2264.....		15,000.00		15,000.00	14,966.98	33.02		
Cebu Harbor improvements, Act 2264.....		35,000.00		35,000.00		35,000.00		
Customs building, Iloilo, Act 2264.....		225,000.00		225,000.00	224,728.61	271.39		
Buildings, School of Arts and Trades, Act 2264.....		275,000.00		275,000.00	257,444.35	17,555.65		
School buildings allotments, Secretary of Public Instruction, Act 2059.....								200,000.00
Public works, Bureau of Agriculture, Act 2264.....		50,000.00		50,000.00	12,500.00	37,500.00		
Bureau of Agriculture.....								400.00
Buildings at Bilibid, Act 2264.....		75,500.00		75,500.00	6,920.00	68,580.00		
Iloilo concrete wharf, Act 2264.....		75,000.00		75,000.00		75,000.00		
Iloilo Harbor improvements, Act 2264.....		40,000.00		40,000.00		40,000.00		
Sea-going dredge, Act 2264.....		165,000.00		165,000.00	9,797.08	155,202.92		
Provincial hospital improvements, Act 2283, non-Christian tribes.....		30,000.00		30,000.00		30,000.00		
Launch, Bureau of Forestry, Act 2283.....		6,000.00		6,000.00		6,000.00		
Sundry expenses, Government Center, Act 2283.....		71,000.00		71,000.00		71,000.00		
Agusan River survey, Act 2283.....		2,000.00		2,000.00	2,000.00			
Roads, bridges, and irrigation, Agricultural College, Act 2264.....		25,000.00		25,000.00	24,291.80	708.20		
Construction of municipal wharves, Act 2264.....		3,000.00		3,000.00	3,000.00			
Improvement, burnt Area, Cebu, Act 1393.....			200.00	200.00		200.00		
Harbor improvements, Cebu, Act 2264.....		20,000.00		20,000.00		20,000.00		
Total.....		3,939,841.62	200.00	3,940,041.62	2,293,944.62	1,646,097.00	203,649.39	624,549.39

THE INSULAR GOVERNMENT.

MISCELLANEOUS STATISTICAL INFORMATION.

CUSTOMS REVENUE BY PORTS.

SIX MONTHS ENDED DECEMBER 31, 1913, COMPARED WITH ONE-HALF FISCAL YEAR 1913.

	Six months ended Dec. 31, 1913.			Net revenue one-half fiscal year 1913.	Increase (+) or decrease (-).
	Collections.	Refunds.	Net revenue.		
Manila:					
Import.....	4,716,968.81	110,458.74	4,606,510.07	4,928,641.27	-322,131.20
Export.....	405,014.76	4,351.04	400,663.72	875,948.20	-475,284.48
Wharfage.....	244,832.18	801.52	244,030.66	290,783.66	-46,753.00
Licenses.....	46,269.48		46,269.48	45,824.08	+ 445.40
Stamps.....	27,064.00		27,064.00	26,137.60	+ 926.40
Immigration.....	34,120.00	1,984.00	32,136.00	41,440.00	- 9,304.00
<i>Total Manila.....</i>	<i>5,474,269.23</i>	<i>117,595.30</i>	<i>5,356,673.93</i>	<i>6,208,774.81</i>	<i>-852,100.88</i>
Iloilo:					
Import.....	354,930.10	248.60	354,681.50	539,172.06	-184,490.56
Export.....	26,510.30	2,744.52	23,765.78	48,406.10	- 24,640.32
Wharfage.....	108,488.54		108,488.54	161,687.34	- 53,198.80
Licenses.....	2,260.88		2,260.88	4,144.45	- 1,883.57
Stamps.....	4,309.00		4,309.00	4,445.00	- 136.00
Immigration.....	1,392.00	16.00	1,376.00	2,424.00	- 1,048.00
<i>Total Iloilo.....</i>	<i>497,890.82</i>	<i>3,009.12</i>	<i>494,881.70</i>	<i>760,278.95</i>	<i>-265,397.25</i>
Cebu:					
Import.....	403,351.44	1,304.22	402,047.22	661,214.19	-259,166.97
Export.....	33,286.78	105.18	33,181.60	79,620.30	- 46,438.70
Wharfage.....	37,410.98		37,410.98	52,550.81	- 15,139.83
Licenses.....	848.90		848.90	1,561.77	- 712.87
Stamps.....	3,503.40		3,503.40	3,839.60	- 336.20
Immigration.....	880.00		880.00	1,172.00	- 292.00
<i>Total Cebu.....</i>	<i>479,281.50</i>	<i>1,409.40</i>	<i>477,872.10</i>	<i>799,958.67</i>	<i>-322,086.57</i>
Minor Ports:					
Import.....	3,647.50		3,647.50	4,373.89	- 726.39
Export.....				.32	- .32
Wharfage.....	211.86		211.86	220.79	- 8.93
Stamps.....	134.00		134.00	97.50	+ 36.50
Immigration.....	88.00		88.00	56.00	+ 32.00
<i>Total minor ports.....</i>	<i>4,081.36</i>		<i>4,081.36</i>	<i>4,748.50</i>	<i>- 667.14</i>
CUSTOMS DUTIES COLLECTED IN THE UNITED STATES.....				1,183.81	- 1,183.81
<i>Summary total.....</i>	<i>6,455,522.91</i>	<i>122,013.82</i>	<i>6,333,509.09</i>	<i>7,774,944.74</i>	<i>-1,441,435.65</i>

TABLE SHOWING, BY PROVINCES, THE ASSESSED VALUE OF REAL PROPERTY, AND THE POPULATION OF THE PHILIPPINE ISLANDS UPON THE BASIS OF THE CENSUS OF 1903, AND SUBSEQUENT LEGISLATION BY THE PHILIPPINE COMMISSION.

Provinces.	Assessed value of real property.						Population.		
	Taxable.		Exempt.		Total.		Christian.	Non-Christian.	Total.
	Parcels.	Valuation.	Parcels.	Valuation.	Parcels.	Valuation.			
Agusan.....	4,722	532,380.00	616	111,430.00	5,338	643,810.00	19,056	37,287	56,343
Albay.....	96,667	20,701,240.00	4,925	1,663,600.00	101,592	22,364,840.00	239,434	892	240,326
Ambos Camarines.....	60,598	10,703,450.00	11,498	1,697,890.00	72,096	12,401,340.00	233,887	5,933	239,820
Antique.....	27,989	2,012,941.00	9,331	172,690.00	37,320	2,185,631.00	131,245	2,921	134,166
Bataan.....	9,986	2,422,570.00	4,372	444,960.00	14,358	2,867,530.00	45,166	1,621	46,787
Batanes.....							8,293		8,293
Batangas.....	53,079	9,257,560.00	35,829	2,053,160.00	88,908	11,310,720.00	257,715		257,715
Bohol.....	74,152	4,228,980.00	34,541	1,336,470.00	108,693	5,565,450.00	269,223		269,223
Bulacan.....	46,303	17,837,320.00	9,728	4,576,020.00	56,031	22,413,340.00	223,327	415	223,742
Cagayan.....	62,108	9,217,507.00	5,079	586,591.00	67,187	9,804,098.00	134,532		134,532
Capiz.....	56,753	5,964,600.00	13,977	1,486,780.00	70,730	7,451,380.00	276,948	5,629	282,577
Cavite.....	23,561	5,425,520.00	13,003	1,819,720.00	36,564	7,245,240.00	134,779		134,779
Cebu.....	102,650	16,432,230.00	46,182	5,056,660.00	148,832	21,488,890.00	653,727		653,727
Ilocos Norte.....	183,857	5,929,340.00	34,777	1,866,790.00	218,634	7,796,130.00	176,785	2,210	178,995
Ilocos Sur.....	152,849	8,251,210.00	22,188	1,420,370.00	175,037	9,671,580.00	201,065	29,145	230,210
Iloilo.....	71,907	16,085,860.00	25,830	2,846,400.00	97,737	18,932,260.00	403,832	6,383	410,315
Isabela.....	25,934	6,381,090.00	1,813	355,940.00	27,747	6,737,030.00	68,793		68,793
Laguna.....	83,324	14,677,320.00	11,365	1,856,310.00	94,689	16,533,630.00	148,606		148,606
La Union.....	76,806	6,398,080.00	5,596	804,570.00	82,402	7,202,650.00	124,548		124,548
Leyte.....	70,867	10,842,160.00	23,735	1,360,760.00	94,602	12,202,920.00	388,922		388,922
Mindoro.....							33,310	7,264	40,574
Misamis.....	45,754	6,178,160.00	7,076	583,990.00	52,830	6,762,150.00	132,601		132,601
Mountain Province.....	7,734	260,940.00	1,399	136,430.00	9,133	397,370.00	14,639	300,332	314,971
Nueva Ecija.....	30,966	10,591,460.00	3,838	1,443,450.00	34,804	12,034,910.00	132,999	1,148	134,147
Nueva Vizcaya.....							16,000	6,000	22,000
Occidental Negros.....	20,245	14,253,500.00	7,445	795,120.00	27,690	15,048,620.00	303,660	4,612	308,272
Oriental Negros.....	28,137	3,761,290.00	19,281	780,680.00	47,418	4,541,970.00	184,889	16,605	201,494
Palawan.....							28,852	6,844	35,696
Pampanga.....	36,268	14,596,280.00	20,242	3,017,980.00	56,510	17,614,260.00	222,656	1,098	223,754
Pangasinan.....	182,831	18,340,650.00	45,291	6,364,960.00	228,122	24,705,610.00	439,135	3,386	442,521
Rizal.....	31,828	12,276,330.00	9,021	4,507,670.00	40,849	16,784,000.00	148,502	2,421	150,923
Samar.....	61,728	6,989,510.00	18,157	2,781,230.00	79,885	9,770,740.00	264,506	1,731	266,237
Sorsogon.....	55,217	10,871,690.00	2,529	673,600.00	57,746	11,545,290.00	164,129	41	164,170
Surigao.....	18,009	2,021,395.00	8,833	1,162,990.00	26,842	3,184,385.00	80,112		80,112
Tarlac.....	35,120	7,615,190.00	6,754	1,920,980.00	41,874	9,536,170.00	133,513	1,594	135,107
Tayabas.....	91,524	18,372,340.00	7,207	2,003,370.00	98,731	20,375,710.00	201,521	2,803	204,324
Zambales.....	28,157	2,793,490.00	6,606	806,640.00	34,763	3,100,130.00	56,762	3,168	59,930
Moro Province.....							66,376	335,401	401,777
Bagulo city.....		832,705.00		338,990.00		1,171,695.00	489		489
Manila city.....		90,222,751.00		59,070,876.00		149,293,627.00	219,928		219,928
Total.....	1,957,630	393,279,039.00	478,064	117,406,067.00	2,435,694	510,685,106.00	6,984,562	786,884	7,771,446

Special and Trust Funds:

Titles of accounts and funds.	Total.	Provincial and municipal loans.	Certifi- cates of deposit.	Philippine Islands Bank stock.	Manila Railroad loans.	Manila Hotel Company bonds.	Friar lands bonds.	Philippine Islands public works bonds.	Manila sewer and water- works bonds.	Manila Railroad Company first mortgage bonds.	Philippine Railway Company first mortgage bonds.	Real estate mortgage loans.
Gold Standard Fund, Act 2083.	7,646,876.00	3,746,876.00			3,900,000.00				460,000.00	323,875.50	505,000.00	751,330.00
Postal Savings Bank Fund, Act 1493.	2,770,255.50		730,000.00						66,000.00	33,218.00	30,400.00	103,500.00
Constabulary Pension Fund, Act 1738.	233,118.00											
Assurance Fund, Act 496.	80,759.00		23,000.00	8,750.00					20,000.00	16,609.00		12,400.00
Pension Fund, Bureau of Navigation, Act 1980.	10,000.00		10,000.00									
City of Manila Funds—												
Sewer and Waterworks Bond Sinking Fund,												
Act 1706.	1,244,655.00	437,155.00		15,500.00				272,000.00	520,000.00			
Manila Insurance Fund, Act 1706.	67,000.00			47,000.00				12,000.00	8,000.00			
Total.	12,052,663.50	4,184,031.00	768,000.00	66,250.00	3,900,000.00			284,000.00	1,074,000.00	373,702.50	535,400.00	867,280.00
Sinking Funds—Insular Government:												
Friar Lands Bond Sinking Fund, Act 1749.	3,740,724.88	1,467,424.88				900,000.00		80,000.00			1,293,300.00	
Public Works Bond Sinking Fund, Act 1729.	1,552,525.03	581,625.03					410,000.00	104,000.00			457,000.00	
Total.	5,293,349.91	2,049,049.91				900,000.00	410,000.00	184,000.00			1,750,300.00	
Appropriated Revenue Funds:												
Friar Lands Loan Fund, Act 1736.	35,100.00											35,100.00
The Insurance Fund, Act 1728.	247,150.00	247,150.00										
Fidelity Bond Premium Fund, Act 1739.	461,772.50		120,000.00	9,250.00					248,000.00	41,522.50	43,000.00	2,742,970.00
The Agricultural Bank, Act 1865.	3,342,970.00		600,000.00									
Roads and bridges, Act 2059.	20,000.00	20,000.00										
Total.	4,106,992.50	267,150.00	720,000.00	9,250.00					248,000.00	41,522.50	43,000.00	2,778,070.00
Summary total of all investments.	21,453,005.91	6,500,230.91	1,488,000.00	75,500.00	3,900,000.00	900,000.00	410,000.00	468,000.00	1,322,000.00	415,225.00	2,328,700.00	3,645,350.00

THE CITY OF MANILA.

GENERAL BALANCE SHEET.

THE CITY OF MANILA.

GENERAL BALANCE SHEET DECEMBER 31, 1913, COMPARED WITH JUNE 30, 1913.

Balances June 30, 1913.		Refer- ence page.			Balances Dec. 31, 1913.
			ASSETS.		
	9,909,934.00	189	FIXED ASSETS:		
		189	Land	9,908,476.00	
	222,977.62		PUBLIC IMPROVEMENTS—		
	147,263.39		Buildings and structures	319,727.09	
	1,586,924.91		Schoolhouses	174,701.57	
	16,151.33		Roads and bridges	1,825,127.14	
	8,343,656.30		Docks and wharves	17,391.17	
	113,346.79		Waterworks and sewer system	8,414,575.50	
11,020,738.25	590,417.91		Telegraph and telephone lines	113,446.79	
			Parks and monuments	639,122.90	11,504,092.16
	49,619.64	191	EQUIPMENT—		
	691,330.06		Vessels and launches	51,833.94	
	34,412.67		Land transportation	777,586.85	
	150,035.49		Ordinance	34,348.95	
	318,033.35		Stationary machinery	150,053.64	
	262,827.46		Portable machinery, tools, etc	328,568.02	
22,599,605.77	1,668,933.52		Furniture and fixtures	275,412.08	
	162,674.85		Miscellaneous	167,851.71	1,785,655.19
			BOND AND LOAN FUND ASSETS:		
	140,041.59	185	SEWER AND WATERWORKS BOND FUND—		
	233.32		Material and supplies	157,549.38	
811,789.07	171,514.16		Prepayments		
			Cash	94,981.64	252,531.02
41,357.03		186	CALLE ANLOAGUE LOAN FUND—		
			Cash		36,357.03
	300.30	186	MANILA LOAN FUND—		
425,134.75	71,988.65		Accounts receivable		
	71,688.35		Cash	56,930.32	56,930.32
		184	SINKING FUND ASSETS:		
1,081,013.06	1,031,780.00		Investments	1,244,655.00	
	5,913.34		Accrued interest	6,744.52	
	43,319.72		Cash (overdrawn, Dec. 31, 1913)	(147,007.93)	1,104,391.59
			CURRENT ASSETS:		
	67,000.00	193	APPROPRIATED REVENUE FUNDS—		
	54,284.52		Investments	67,000.00	
	98,112.21		Supplies—Supply Fund	57,679.92	
	10,207.98		Accounts receivable	237,658.90	
442,354.91	212,750.20		Prepayments	7,830.26	
			Cash	258,114.12	628,283.20
		193	UNAPPROPRIATED REVENUE FUND (overappropriated)—		
			Land taxes receivable	52,604.22	
492,373.09	50,018.18		Cash (overdrawn, Dec. 31, 1913)	(665,154.59)	(612,550.37)
24,598,126.67			Total assets		24,664,166.14
			LIABILITIES.		
		197	BONDED DEBT AND LOANS:		
			SEWER AND WATERWORKS 10-30 YEAR 4 PER CENT BONDS—		
	2,000,000.00		First series due June 1, 1935	2,000,000.00	
	4,000,000.00		Second series due Jan. 2, 1937	4,000,000.00	
8,000,000.00	2,000,000.00		Third series due Jan. 2, 1938	2,000,000.00	8,000,000.00
	50,000.00		Luneta extension loan		
	45,000.00		Calle Anloague loan	45,000.00	
8,610,200.00	515,200.00		Manila loan	515,200.00	8,560,200.00
		197	CURRENT LIABILITIES:		
20,366.26			Accounts payable—Appropriated Revenue Funds		235,779.72
8,630,566.26			Total liabilities		8,795,979.72
			SURPLUS.		
	14,414,540.52	201	PRINCIPAL ACCOUNT SURPLUS	14,983,841.72	
	1,081,013.06	201	SURPLUS RESERVED FOR SINKING FUND	1,104,391.59	
			AVAILABLE SURPLUS (deficit):		
	421,988.65	201	Appropriated and available for expenditure	392,503.48	
472,006.83	50,018.18	202	General Revenue Fund (overappropriated Dec. 31, 1913)	(612,550.37)	(220,046.89)
			Total surplus		15,868,186.42
15,967,560.41					
24,598,126.67					24,664,166.14

THE CITY OF MANILA.

GAIN AND LOSS STATEMENT.

INCOME AND EXPENSE AND GAIN AND LOSS STATEMENT.

Summary statement showing, for the six months ended December 31, 1913, total revenues accrued, total expenses incurred on account of cost of administration, operation, and maintenance; excess of expenses over revenues being the loss from the ordinary operations of the city of Manila; and other transactions affecting increases and decreases in the surplus funds of the city of Manila.

Reference page.		Six months ended Dec. 31, 1913.
	Income and Expense:	
171	INCOME—	
	Revenue from taxation.....	622,095.25
	Police licenses.....	128,069.39
	Other revenue.....	16,478.20
	<i>Total revenue</i>	766,582.84
	Contribution from the Insular Government.....	625,000.00
	<i>Total ordinary income</i>	1,391,582.84
171	EXPENSES—	
	Departments—	
	Municipal Board.....	70,363.15
	Department of sanitation and transportation.....	24,489.14
	Department of assessments and collections.....	7,014.27
	Fire department.....	185,817.02
	Law department.....	30,839.75
	Police department.....	530,531.94
	Department of city schools.....	186,663.77
	Department of engineering and public works.....	509,778.58
	Department of sewers and waterworks (net earnings).....	(305,905.75)
	<i>Net total expenses of departments</i>	1,239,591.87
	Self-sustaining funds (earnings)—	
	Insurance Fund, Act 1706.....	(2,280.00)
	Miscellaneous expenses—	
	Public lighting.....	70,646.03
	Renumbering houses.....	317.53
	Extermination of mosquitoes.....	22,852.45
	Refund to Caja de Comunidad, Insular Government.....	4,986.46
	Public charities, amusements, concerts, etc.....	65,705.45
	Donation for protection of infants.....	1,050.00
	Medical school for indigent sick.....	6,000.00
	General Hospital for indigent sick.....	25,000.00
	Donation to Philippine Carnival Association.....	7,500.00
	Donation to Philippine Exposition.....	7,500.00
	Nurseries for infants.....	600.00
	<i>Total miscellaneous expenses</i>	212,157.92
	Maintenance of public works and improvements—	
	Receipts from rents, etc.....	6,632.67
	Expenses.....	812.19
	<i>Net receipts</i>	(5,820.48)
	<i>Total ordinary expenses</i>	1,448,649.31
	EXCESS OF ORDINARY EXPENSES OVER ORDINARY INCOME	52,066.47
172	FIXED CHARGES—	
	Interest on sewer and waterworks bonds.....	161,200.00
	Interest on loans.....	10,107.00
	<i>Total interest charges</i>	171,307.00
	EXCESS OF EXPENSES AND CHARGES OVER INCOME	223,373.47
184	EARNINGS OF SEWER AND WATERWORKS BOND SINKING FUND	23,378.53
	<i>Net expense</i>	199,994.94
	Other Transactions Affecting the Surplus:	
	ASSETS BROUGHT INTO ACCOUNT AND INVENTORY ADJUSTMENTS—	
192	Public works and improvements.....	81,110.52
191	Equipment.....	20,968.43
	<i>Total brought into account and adjustments</i>	102,078.95
189	ASSETS DROPPED FROM ACCOUNT AND INVENTORY ADJUSTMENTS—	
	Land.....	1,458.00
	<i>Net increase on account of transactions other than operation</i>	100,620.95
	DECREASE IN THE SURPLUS DURING THE SIX MONTHS ENDED DEC. 13, 1913	99,373.99
	SURPLUS AT THE BEGINNING OF THE FISCAL PERIOD (see General Balance Sheet, page 163)	15,967,560.41
	<i>Surplus at the close of the fiscal period (see General Balance Sheet, page 168)</i>	15,868,186.42

NOTE.—The total decrease in the surplus of the city of Manila affects the four accounts into which the surplus is classified as follows (see General Balance Sheet, page 163):

	Surplus.		Increase.	Decrease.	Net decrease.
	June 30, 1913.	Dec. 31, 1913.			
Principal account surplus.....	14,414,540.52	14,985,841.72	569,301.20		
Surplus reserved for sinking fund.....	1,081,013.06	1,104,391.59	23,378.53		
Appropriated revenue fund surplus.....	421,988.65	392,508.48		29,485.17	
Unappropriated revenue fund surplus (Dec. 31, 1913, deficit).....	50,018.18	(612,550.87)		662,568.55	
<i>Total surplus</i>	15,967,560.41	15,868,186.42	592,679.73	692,053.72	99,373.99

THE CITY OF MANILA.

RECEIPTS AND EXPENDITURES.

CITY OF MANILA.

INCOME AND RECEIPTS.

Reference page.	Items.	Six months ended Dec. 31, 1913.	One-half fiscal year 1913.	Increase (+) or decrease (-).
Income:				
REVENUE FROM TAXATION—				
	Land taxes.....	514,641.70	682,715.39	—168,073.69
	Internal revenue—Municipal license taxes.....	11,552.50	12,370.00	— 817.50
	Internal-revenue allotments, section 3, Act 1964.....	33,578.24	33,578.24	—
	Cedula tax, regular.....	17,638.00	60,098.50	— 42,460.50
	Cedula tax, Act 1695.....	16,280.00	57,730.00	— 41,500.00
	Internal-revenue allotments, Act 1695.....	11,802.94	11,802.94	—
	Franchise taxes.....	16,651.87	32,163.46	— 15,511.59
	<i>Total revenue from taxation.....</i>	<i>622,095.25</i>	<i>890,458.53</i>	<i>—268,363.28</i>
POLICE LICENSES—				
	Liquor.....	66,423.76	62,677.11	+ 3,746.65
	Business.....	34,096.84	20,252.16	+ 13,844.68
	Peddlers.....	4,048.00	3,974.00	+ 74.00
	Vehicle.....	21,411.98	11,837.44	+ 9,574.54
	Entertainment.....	1,233.00	1,519.25	— 286.25
	Dog.....	855.81	7,349.70	— 6,493.89
	<i>Total police licenses.....</i>	<i>128,069.39</i>	<i>107,609.66</i>	<i>+ 20,459.73</i>
OTHER REVENUE—				
	Dividends on bank stock.....	398.44	440.00	— 41.56
	Rent from city property.....	11,576.67	10,834.74	+ 741.93
	Sales of city property.....		13,922.24	— 13,922.24
	Rent of telephone poles.....	1,371.09	1,751.19	— 380.10
	Tuition fees, Ordinance 171.....	2,574.00	5,481.00	— 2,907.00
	Certificates of ownership of docked horses, Act 2101.....	498.00	174.00	+ 324.00
	<i>Total other revenue.....</i>	<i>16,418.20</i>	<i>32,603.17</i>	<i>— 16,184.97</i>
	<i>Total revenue income.....</i>	<i>766,582.84</i>	<i>1,030,671.36</i>	<i>—264,088.52</i>
25	AID FROM THE INSULAR GOVERNMENT.....	625,000.00	625,000.00	
	<i>Total ordinary income.....</i>	<i>1,391,582.84</i>	<i>1,655,671.36</i>	<i>—264,088.52</i>
RECEIPTS FROM THE SALE OF BANK STOCK.....				
			5,500.00	— 5,500.00
202	<i>Total income and receipts accruing to the General Fund.....</i>	<i>1,391,582.84</i>	<i>1,661,171.36</i>	<i>—269,588.52</i>

EXPENSE AND OUTLAYS.

Summary.		Operation expenses and income.			Outlays—Capital expenditures.		Other expenditures and receipts.	Total net expenditures.
		Expenses of operation.	Income from operation.	Net cost of operation.	Public works and improvements.	Equipment.		
Expenditures from Appropriated Revenue Funds:								
DEPARTMENTS—								
175	Municipal Board, Ordinance 203.....	70,538.65	175.50	70,363.15	.....	204.79	.....	70,567.94
176	Department of sanitation and transportation, Ordinance 203.....	513,593.32	489,104.18	24,489.14	13,289.84	(3,817.37)	.....	33,961.61
176	Department of assessments and collections, Ordinance 203.....	25,000.00	17,985.73	7,014.27	.....	.....	.....	7,014.27
177	Fire department, Ordinance 203.....	195,561.91	9,744.89	185,817.02	.....	(4,189.98)	.....	181,627.04
178	Law department, Ordinance 203.....	103,247.61	72,407.86	30,839.75	.....	2,601.85	.....	33,441.60
179	Police department, Ordinance 203.....	533,343.51	2,811.57	530,531.94	.....	(30,101.76)	.....	500,430.18
180	Department of city schools, Ordinance 203.....	186,857.34	193.57	186,663.77	774.34	1,774.57	.....	189,212.68
181	Department of engineering and public works, Ordinance 203.....	669,618.19	159,839.61	509,778.58	.....	(5,507.02)	.....	504,271.56
182	Department of sewer and waterworks, Ordinance 203.....	207,059.74	512,965.49	(305,905.75)	2,048.68	12,959.40	.....	(290,897.67)
	Total	2,504,820.27	1,265,228.40	1,239,591.87	16,112.86	(26,075.52)	.....	1,229,629.21
SELF-SUSTAINING FUNDS—								
183	Insurance Fund, Act 1706.....	.....	2,280.00	(2,280.00)	.....	.....	.....	(2,280.00)
MISCELLANEOUS EXPENSES—								
	Public lighting, Ordinance 137.....	70,646.03	.....	70,646.03	.....	.....	.....	70,646.03
	Renumbering houses, Ordinance 137.....	317.53	.....	317.53	.....	.....	.....	317.53
	Extermination of mosquitoes, Ordinance 184.....	22,852.45	.....	22,852.45	.....	.....	.....	22,852.45
	Refund to Caja de Comunidad, Insular Government	4,986.46	.....	4,986.46	.....	.....	.....	4,986.46
	Public charities, amusements, etc., Ordinance 203	65,705.45	.....	65,705.45	.....	.....	.....	65,705.45
	Donation, protection of infants, Ordinance 203..	1,050.00	.....	1,050.00	.....	.....	.....	1,050.00
	Donation, Medical School, Ordinance 203.....	6,000.00	.....	6,000.00	.....	.....	.....	6,000.00
	Donation, General Hospital, Ordinance 203.....	25,000.00	.....	25,000.00	.....	.....	.....	25,000.00
	Donation, Philippine Carnival Association, Ordinance 203.....	7,500.00	.....	7,500.00	.....	.....	.....	7,500.00
	Donation, Philippine Exposition, Ordinance 203	7,500.00	.....	7,500.00	.....	.....	.....	7,500.00
	Donation, nurseries, Ordinance 203.....	600.00	.....	600.00	.....	.....	.....	600.00
	Total	212,157.92	.....	212,157.92	.....	.....	.....	212,157.92

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Expense and Outlays—Continued.

Reference page.	Summary.	Operation expenses and income.			Outlays—Capital expenditures.		Other expenditures and receipts.	Total net expenditures.
		Expenses of operation.	Income from operation.	Net cost of operation.	Public works and improvements.	Equipment.		
Expenditures from Appropriated Revenue Funds.—Continued.								
PUBLIC WORKS AND IMPROVEMENTS—								
	Malate school building, Ordinances 170, 174, and 202.....				15,601.10			15,601.10
	Bridges, esteros, parks, and streets, Act 1727.....		6,632.67	(6,632.67)	81,590.61			74,957.94
	Cedula Road and Bridge Fund, Act 1695.....	792.19		792.19	48,355.40			49,147.59
	Removal and reerection of nipa houses, Ordinance 157.....	20.00		20.00				20.00
	Sanitary improvement, Ordinance 204.....				7,975.46			7,975.46
	Tondo market, Ordinance 194.....				2,809.19			2,809.19
	Malate Park, Ordinance 157.....				27,985.64			27,985.64
	Motor and fireboat equipment.....					120,791.03		120,791.03
	Tondo fire station, Ordinance 194.....				18,633.93			18,633.93
	Sanitary laundry and baths, Tondo.....				241.82			241.82
	Garbage cans, Ordinance 204.....					1,465.20		1,465.20
	Motor truck, pail system.....					9,185.00		9,185.00
	Central School Building, Taft Avenue, Ordinance 199.....				5,718.22			5,718.22
	School site, Juan Luna, Tondo, Ordinance 198.....				10,000.00			10,000.00
	Flower market, Ordinance 204.....				300.00			300.00
	Alteration of building, rear of City Hall, Ordinance 204.....				30.73			30.73
	Public market, Santa Mesa, Ordinance 204.....				1,543.58			1,543.58
	Public market, San Lazaro, Ordinance 204.....				2,816.00			2,816.00
	Total	812.19	6,632.67	(5,820.48)	223,601.68	131,441.23		349,222.43
FIXED CHARGES—								
	Interest on sewer and waterworks bonds.....	161,200.00		161,200.00				161,200.00
	Interest on Public Works Loan Fund.....	10,107.00		10,107.00				10,107.00
	Payment of Insular loans—							
	Manila loan.....						73,600.00	73,600.00
	Luneta extension loan.....						50,000.00	50,000.00
	Total	171,307.00		171,307.00			123,600.00	294,907.00
201	Total expenditures from appropriated revenue funds.....	2,889,097.38	1,274,141.07	1,614,956.31	239,714.54	105,365.71	123,600.00	2,083,636.56
Expenditures from Special Funds:								
MANILA LOAN FUND—								
	Central School Building, project No. 1.....				32,967.92			32,967.92
	Calle Dasmarinas, project No. 2.....				548.64			548.64
	Calle Ayala, project No. 4.....				22,873.53			22,873.53
	Calle Tayuman Extension, project No. 5.....				5,577.32			5,577.32
	Bridges, project No. 6.....				1,472.09			1,472.09
	Streets and plazas, project No. 9.....				15,142.61			15,142.61
	Public midden sheds, project No. 10.....				10,076.22			10,076.22
	Loan received from the Insular Government.....						(73,600.00)	(73,600.00)
186	Total Manila Loan Fund.....				88,658.33		(73,600.00)	15,058.33
185	SEWER AND WATERWORKS BOND FUND.....				68,870.52	(9,612.47)		59,258.05
186	CALLE ANLOAGUE LOAN FUND.....				5,000.00			5,000.00
184	SEWER AND WATERWORKS BOND SINKING FUND.....		23,378.53	(23,378.53)				(23,378.53)
	Total expenditures from special funds.....		23,378.53	(23,378.53)	162,528.85	(9,612.47)	(73,600.00)	55,987.85
	Grand total expenditures from all funds.....	2,889,097.38	1,297,519.60	1,591,577.78	402,243.39	95,753.24	50,000.00	2,139,574.41

THE CITY OF MANILA.

OPERATION STATEMENTS.

THE MUNICIPAL BOARD.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	42.90			
Equipment.....	22,267.09	22,309.99		
APPROPRIATED SURPLUS—				
Prepayments.....	604.72			
Cash—				
Treasury (overdrawn).....	(1,604.72)			
Other officers.....	1,000.00	(604.72)		
APPROPRIATION, ORDINANCE 203.....				
Less unexpended balance.....		110,000.00		
		39,432.06	70,567.94	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	9.94		148.33	— 138.39
Land transportation equipment.....	18.52		21.09	— 2.57
Portable machinery, tools, etc.....	9.09		1.01	+ 8.08
Furniture and fixtures.....	389.70		262.83	+ 126.87
Total maintenance.....	427.25		433.26	— 6.01
Administration—				
Salaries and wages.....	50,845.86		48,429.78	+ 2,416.08
Expenses of personnel.....	2,725.40		661.59	+ 2,063.81
Transportation.....	556.75		445.22	+ 111.53
Office expenses.....	3,420.11		4,427.72	— 1,007.61
Incidental expenses.....	1,597.41		3,042.33	— 1,444.92
Total administration.....	59,145.53		57,006.64	+ 2,138.89
Total expenses of operation.....	59,572.78		57,439.90	+ 2,132.88
INCOME—				
Receipts from operation—				
Secretary's fees.....	36.50		67.50	— 31.00
Sale of ordinances.....	119.00		3.60	+ 115.40
Miscellaneous.....	20.00		224.97	— 204.97
Total income from operation.....	175.50		296.07	— 120.57
Net cost of operation.....	59,397.28		57,143.83	+ 2,253.45
PRIOR YEAR EXPENSE.....	10,965.87			+10,965.87
Total net cost.....	70,363.15	70,363.15	57,143.83	+13,219.32
Outlays (Capital Expenditures):				
EQUIPMENT—				
Land transportation equipment.....			(57.75)	+ 57.75
Portable machinery, tools, etc.....	(1.23)		(.68)	— .55
Furniture and fixtures.....	206.02		427.26	— 221.24
Miscellaneous equipment.....			12.09	— 12.09
Total outlays.....	204.79		380.92	— 176.13
Net expenditures.....	70,567.94		57,524.75	+13,043.19
Assets Brought into Account:				
Equipment.....		50.00		
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	42.90			
Equipment.....	22,521.88	22,564.78		
APPROPRIATED SURPLUS—				
Prepayments.....	780.00			
Cash—				
Treasury.....	12,798.99			
Other officers.....	98.00	12,896.99		
Accounts receivable.....		.28		
Accounts payable (deduct).....		(13,677.27)		
		92,927.93	92,927.93	

REPORT OF THE AUDITOR

DEPARTMENT OF ASSESSMENTS AND COLLECTIONS.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
<i>Balances June 30, 1913:</i>					
(None.)					
APPROPRIATIONS, ORDINANCE 203.....	27,000.00				
Less unexpended balance.....	19,985.73		7,014.27		
Operation—Income and Expenses:					
EXPENSES—					
Administration—Incidental expenses.....	25,000.00			24,950.00	+ 50.00
INCOME—					
Live-stock registration.....	7,439.00			4,451.50	+2,987.50
Vehicle equipment.....	6,285.08			3,565.33	+2,719.75
Weights and measures.....	4,261.65			3,632.80	+ 628.85
Total income from operation.....	17,985.73			11,649.63	+6,336.10
Net cost of operation.....	7,014.27	7,014.27		13,300.37	—6,286.10
<i>Balances Dec. 31, 1913:</i>					
(None.)					
		7,014.27	7,014.27		

DEPARTMENT OF SANITATION AND TRANSPORTATION.

<i>Balances June 30, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....	24,979.64				
Equipment.....	537,014.53		561,994.17		
APPROPRIATED SURPLUS—					
Prepayments.....	839.93				
Accounts receivable.....	36,903.18				
Cash—Treasury.....	(36,064.66)	1,678.45			
Accounts payable (deduct).....		1,678.45			
Appropriations:					
Ordinance 203.....	60,000.00				
Less unexpended balance.....	26,038.39		33,961.61		
Operation—Income and Expenses:					
EXPENSES—					
Maintenance of—					
Buildings and structures.....	8,403.05		7,736.02		+ 667.03
Schoolhouses.....			5.30		— 5.30
Land transportation equipment.....	34,660.13		37,314.99		— 2,654.86
Stationary machinery.....	6.83		11.38		— 4.55
Portable machinery, tools, etc.....	22,588.22		21,284.78		+ 1,303.44
Furniture and fixtures.....	313.66		890.70		— 577.04
Miscellaneous equipment.....	28.96		8.29		+ 20.67
Parks and monuments.....	28,423.82		26,772.27		+ 1,651.55
Total maintenance.....	94,424.67			94,023.73	+ 409.94
Operation—					
Superintendence.....	38,308.98		41,819.31		— 3,010.33
Labor.....	208,140.58		219,028.93		—10,888.35
Miscellaneous expenses.....	163,265.39		150,727.28		+12,538.11
Total operation.....	409,714.95			411,075.52	— 1,360.57
Total expenses of operation.....	504,139.62			505,099.25	— 959.63
INCOME—					
Receipts from operation—					
Transportation.....	139,787.44		153,940.25		—14,152.81
Vault cleaning.....	8,491.00		8,515.50		— 24.50
Burial permits.....	2,023.50		2,018.35		+ 5.15
Pail system service.....	45,121.10		31,749.68		+13,371.42
Rent of niches, Paco Cemetery.....	306.20		3,672.00		— 3,365.80
Cementerio del Norte.....	10,008.70		10,556.64		— 547.94
Market stall rentals.....	133,827.50		179,355.82		+ 4,471.68
Matadero.....	65,892.48		49,572.69		+16,319.79
City pound.....	2,729.14		3,110.74		— 381.60
Sale of plants and shrubs.....	5,238.00		4,708.00		+ 530.00
Sale of dead animals.....	910.00		1,862.50		— 952.50
Miscellaneous labor service.....	21,881.40		9,669.62		+12,211.78
Miscellaneous.....	2,887.72		7,604.49		— 4,716.77
Total income from operation.....	489,104.18			466,336.23	+22,767.90
Net cost of operation.....	15,035.44			38,762.97	—23,727.53
PRIOR YEAR EXPENSE.....	9,458.70			(171.37)	+ 9,625.07
Total net cost.....	24,489.14	24,489.14		38,591.60	—14,102.46

Department of Sanitation and Transportation—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures) :				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....	12,674.60		166.58	+12,508.02
Schoolhouses.....			29.28	— 29.28
Parks and monuments.....	615.24		3,646.53	— 3,031.29
<i>Total public works and improvements.....</i>	<i>13,289.84</i>		<i>3,842.39</i>	<i>+ 9,447.45</i>
EQUIPMENT—				
Land transportation equipment.....	(12,933.05)		(141.89)	—12,791.16
Stationary machinery.....			(17,484.02)	+17,484.02
Portable machinery, tools, etc.....	8,995.22		3,215.06	+ 5,780.16
Furniture and fixtures.....	144.74		(5.62)	+ 150.36
Miscellaneous equipment.....	(24.28)		29.14	— 53.42
<i>Total equipment.....</i>	<i>(3,817.37)</i>		<i>(14,387.33)</i>	<i>+10,569.96</i>
<i>Total outlays.....</i>	<i>9,472.47</i>		<i>(10,544.94)</i>	<i>+20,017.41</i>
<i>Net expenditures.....</i>	<i>33,961.61</i>		<i>28,046.66</i>	<i>+ 5,914.95</i>

Assets Brought into Account:

Equipment.....			12,137.55		
<i>Balances Dec. 31, 1913:</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....	38,269.48				
Equipment.....	545,334.71	583,604.19			
APPROPRIATED SURPLUS—					
Accounts receivable.....	39,015.29				
Cash—Treasury (overdrawn).....	(27,267.82)	11,747.47			
Accounts payable (deduct).....		11,747.47			
			608,093.33	608,093.33	

FIRE DEPARTMENT.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....	111,903.24				
Equipment.....	423,884.86	535,788.10			
APPROPRIATED SURPLUS—					
Prepayments.....	1,170.64				
Accounts receivable.....	2,758.36				
Cash—Treasury (overdrawn).....	(2,238.02)	1,690.98			
Accounts payable (deduct).....		1,690.98			
APPROPRIATIONS, ORDINANCE 203.....	307,000.00				
Less unexpended balance.....	125,372.96	181,627.04			

Operation—Income and Expenses:

EXPENSES—

Maintenance of—

Buildings and structures.....	2,952.00	5,225.02	— 2,273.02
Telegraph and telephone lines.....	5,585.04	4,987.41	+ 597.63
Land transportation equipment.....	6,013.78	7,807.97	— 1,794.19
Stationary machinery.....	300.00	150.95	+ 149.05
Portable machinery, tools, etc.....	11,410.58	5,793.59	+ 5,616.99
Furniture and fixtures.....	2,059.16	1,729.07	+ 330.09
Miscellaneous.....	34.00	281.88	— 247.88
<i>Total maintenance.....</i>	<i>28,354.56</i>	<i>25,975.89</i>	<i>+ 2,378.67</i>

Administration—

Salaries and wages.....	126,217.50	115,209.53	+11,007.97
Expenses of personnel.....	214.20	1,463.83	— 1,249.63
Transportation.....	6,336.12	8,673.99	— 2,337.87
Office expenses.....	3,409.46	3,017.05	+ 392.41
Incidental expenses.....	4,405.55	4,478.01	— 72.46
<i>Total administration.....</i>	<i>140,582.83</i>	<i>132,842.41</i>	<i>+ 7,740.42</i>
<i>Total expenses of operation.....</i>	<i>168,937.39</i>	<i>158,818.30</i>	<i>+10,119.09</i>

INCOME—

Receipts from operation—

City electrician fees.....	7,854.68	11,360.37	— 3,505.69
Miscellaneous income, city electrician.....	1,099.46		+ 1,099.46
Miscellaneous income, fire department.....	790.75	914.91	— 124.16
<i>Total income from operation.....</i>	<i>9,744.89</i>	<i>12,275.28</i>	<i>— 2,530.39</i>

Net cost of operation.....

	159,192.50	146,543.02	+12,649.48
PRIOR YEAR EXPENSE.....	26,624.52	(596.74)	+27,221.26
<i>Total net cost.....</i>	<i>185,817.02</i>	<i>145,946.28</i>	<i>+39,870.74</i>
126743—12			

REPORT OF THE AUDITOR

Fire Department—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....			227.23	— 227.23
EQUIPMENT—				
Land transportation equipment..... (479.27)			(5,773.57)	+ 5,294.30
Stationery machinery.....			789.36	— 789.36
Portable machinery, tools, etc..... (2,711.45)			(312.12)	— 2,399.33
Furniture and fixtures..... (1,024.43)			(422.38)	— 602.05
Miscellaneous equipment..... 25.17			790.75	— 765.58
Total equipment..... (4,189.98)			(4,927.96)	+ 737.98
Total outlays..... (4,189.98)			(4,700.73)	+ 510.75
Net expenditures..... 181,627.04			141,245.55	+40,381.49
Assets Brought into Account:				
Equipment.....		120,191.03		
<i>Balances Dec. 31, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements..... 111,903.24				
Equipment..... 539,885.91	651,789.15			
APPROPRIATED SURPLUS—				
Prepayments..... 190.00				
Accounts receivable..... 2,233.45				
Cash—Treasury..... 33,351.35	35,774.80			
Accounts payable (deduct)..... 35,774.80				
	837,606.17	837,606.17		

LAW DEPARTMENT.

<i>Balances June 30, 1913:</i>				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements..... 8.02				
Equipment..... 58,347.37		58,355.39		
APPROPRIATED SURPLUS—				
Prepayments..... 1,688.95				
Cash—Treasury..... 54.31	1,749.26			
Accounts payable (deduct)..... 1,749.26				
Appropriations:				
Ordinance No. 203.....		16,600.00		
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures..... 445.09		302.78		+ 142.31
Land transportation equipment..... 2.50				+ 2.50
Portable machinery, tools, etc..... 17.50				+ 17.50
Furniture and fixtures..... 666.34		1,281.64		— 615.30
Total maintenance..... 1,113.93			1,601.92	— 487.99
Administration—				
Salaries and wages..... 69,295.30		61,344.97		+ 7,950.33
Expenses of personnel..... 2,197.97		384.67		+ 1,813.30
Transportation..... 12.60		4.50		+ 8.10
Office expenses..... 8,060.88		7,266.75		+ 794.13
Rentals..... 1,200.00		1,200.00		
Incidental expenses..... 1,561.64		1,518.69		+ 42.95
Total administration..... 82,328.39			71,719.58	+10,608.81
Total expenses of operation..... 83,442.32			73,321.50	+10,120.82
INCOME—				
Receipts from operation—				
Court fees and fines..... 54,557.96		54,228.48		+ 329.48
Sheriff's fees..... 6,142.02		6,495.29		— 353.27
City attorney's fees..... 25.89				— 25.89
Register of deeds' fees..... 9,007.28		9,130.14		— 122.86
Justice of peace fees..... 2,700.60		5,548.17		— 2,847.57
Miscellaneous..... 84.96				— 84.96
Total income from operation..... 72,407.86			75,512.93	— 3,105.07
Net cost of operation (fiscal year 1913, net income from operation)..... 11,034.46			2,191.43	+13,225.89
PRIOR YEAR EXPENSE..... 19,805.29			9.31	+19,795.98
Total net cost (fiscal year 1913, net earnings)..... 30,839.75	30,839.75		2,182.12	+38,021.87

Law Department—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Outlays (Capital Expenditures) :					
EQUIPMENT—					
Land transportation equipment.....	170.28				+ 170.28
Portable machinery, tools, etc.....				(4.92)	+ 4.92
Furniture and fixtures.....	2,416.37			2,021.48	+ 394.89
Miscellaneous equipment.....	15.20			14.50	+ .70
<i>Total outlays</i>		2,601.85		2,031.06	+ 570.79
<i>Net expenditures (fiscal year 1913, net receipts)</i>		33,441.60		(151.06)	+33,592.66
Assets Dropped from Account:					
Equipment.....		42.00			
<i>Balances Dec. 31, 1913 :</i>					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....	8.02				
Equipment.....	60,907.22	60,915.24			
APPROPRIATED SURPLUS (deficit)—					
Cash—Treasury.....	8,257.04				
Accounts payable (deduct).....	25,098.64		16,841.60		
		91,796.99	91,796.99		

POLICE DEPARTMENT.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	513.62			
Equipment.....	132,087.61	132,601.23		
APPROPRIATED SURPLUS—				
Prepayments.....	3,341.66			
Accounts receivable.....	2,154.83			
Cash—				
Treasury (overdrawn).....	(647.29)			
Other officers.....	180.86	(466.43)	5,030.06	
Accounts payable (deduct).....			5,030.06	
APPROPRIATIONS—ORDINANCE 203.....		817,691.23		
Less unexpended balance.....		317,261.10	500,430.18	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures.....	4,862.24		3,350.95	+ 1,501.29
Land transportation equipment.....	36,493.57		2,488.51	+ 34,005.06
Ordnance.....	4.20		98.56	— 94.36
Portable machinery, tools, etc.....	74.24		110.41	— 36.17
Furniture and fixtures.....	621.00		501.91	+ 119.09
Miscellaneous.....	8.78		12.00	— 3.22
<i>Total maintenance</i>		42,054.03	6,562.34	+ 35,491.69
Administration—				
Salaries and wages.....	366,333.44		336,047.26	+ 30,286.18
Expenses of personnel.....	8,574.38		3,128.77	+ 5,445.61
Transportation.....	1,449.41		1,292.24	+ 157.17
Office expenses.....	11,763.80		14,165.07	— 2,401.27
Rentals.....	1,200.00		1,200.00	
Special service.....	3,910.85		2,466.94	+ 1,443.91
Incidental expenses.....	16,146.13		15,479.49	+ 666.64
<i>Total administration</i>		409,378.01	373,779.77	+ 35,598.24
<i>Total expenses of operation</i>		451,432.04	380,342.11	+ 71,089.93
INCOME—				
Receipts from operation—				
Miscellaneous.....	2,811.57		4,432.98	— 1,621.41
<i>Total income from operation</i>		2,811.57	4,432.98	— 1,621.41
<i>Net cost of operation</i>		448,620.47	375,909.13	+ 72,711.34
PRIOR YEAR EXPENSE.....		81,911.47	185.00	+ 81,726.47
<i>Total net cost</i>		530,531.94	376,094.13	+154,437.81

REPORT OF THE AUDITOR

Police Department—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures.....			256.81	— 256.81
EQUIPMENT—				
Land transportation equipment.....	(32,087.12)		10,349.44	— 42,436.56
Ordnance.....	(56.20)		(43.75)	— 12.45
Portable machinery, tools, etc.....	85.91		74.16	+ 11.75
Furniture and fixtures.....	1,952.93		788.77	+ 1,164.16
Miscellaneous equipment.....	2.72		25.30	— 22.58
Total equipment.....	(30,101.76)		11,193.92	— 41,295.68
Total outlays.....		(30,101.76)	11,450.73	— 41,552.49
Net expenditures.....		500,430.18	387,544.86	+112,885.32

Assets Brought into Account:

Equipment.....			347.39	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	513.62			
Equipment.....	102,333.24	102,846.86		
APPROPRIATED SURPLUS—				
Prepayments.....	6,860.26			
Accounts receivable.....	1,299.91			
Cash—				
Treasury.....	95,541.05			
Other officers.....	343.00	95,884.05	104,044.22	
Accounts payable (deduct).....		104,044.22		
			633,378.80	633,378.80

DEPARTMENT OF CITY SCHOOLS.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	8,494.49			
Equipment.....	93,850.68	102,345.17		
APPROPRIATED SURPLUS—				
Cash—Treasury.....	541.67			
Accounts payable (deduct).....	541.67			
APPROPRIATIONS—ORDINANCE 203.....	336,000.00			
Less unexpended balance.....	146,787.32	189,212.68		

Operation—Income and Expenses:

EXPENSES—				
Maintenance of—				
Buildings and structures.....			.99	— .99
Schoolhouses.....	3,314.80		4,265.09	— 950.29
Land transportation equipment.....	204.30		22.17	+ 182.13
Portable machinery, tools, etc.....	1.80		52.45	— 50.65
Furniture and fixtures.....	712.83		787.66	— 74.83
Total maintenance.....		4,233.73	5,128.36	— 894.63
Administration—				
Salaries and wages.....	146,898.76		121,446.65	+25,452.11
Expenses of personnel.....	1,466.14		83.28	+ 1,382.86
Transportation.....	634.60		699.65	— 65.05
Office expenses.....	4,097.94		4,267.10	— 169.16
Rentals.....	20,652.55		22,305.21	— 1,652.66
Incidental expenses.....	7,626.55		8,333.32	+ 4,293.23
Total administration.....		181,376.54	152,135.21	+29,241.33
Total expenses of operation.....		185,610.27	157,263.57	+28,346.70
INCOME—				
Receipts from operation—				
Miscellaneous.....	193.57		985.85	— 792.28
Escheats.....			41.31	— 41.31
Total receipts from operation.....		193.57	1,027.16	— 833.59
Net cost of operation.....		185,416.70	156,236.41	+29,180.29
PRIOR YEAR EXPENSE.....		1,247.07		+ 1,247.07
Total net cost.....		186,663.77	156,236.41	+30,427.36

Department of City Schools—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Schoolhouses.....	774.34		3,189.88	— 2,365.49
EQUIPMENT—				
Land transportation equipment..... (220.00)			52.25	— 272.25
Portable machinery, tools, etc..... 1,030.33			347.94	+ 682.89
Furniture and fixtures..... 960.01			1,002.85	— 42.84
Miscellaneous equipment..... 3.73				+ 3.73
Total equipment.....	1,774.57		1,403.04	+ 371.53
Total outlays.....		2,548.91	4,542.87	— 1,993.96
Net expenditures.....		189,212.68	160,779.28	+28,433.40
Assets Brought into Account:				
Equipment.....			6,825.69	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....		9,268.83		
Equipment.....		102,450.94	111,719.77	
APPROPRIATED SURPLUS—				
Cash—Treasury..... 1,898.97				
Accounts receivable..... 199.07		2,098.04		
Accounts payable (deduct).....		2,098.04		
		298,383.54	298,383.54	

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.

Balances June 30, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements		259,745.81		
Equipment		272,493.25	532,239.06	
APPROPRIATED SURPLUS—				
Prepayments	2,562.08			
Accounts receivable.....	25,647.23			
Cash—				
Treasury	(25,493.36)			
Other officers	500.00	(24,993.36)	3,215.95	
Accounts payable (deduct)		3,215.95		
APPROPRIATIONS—ORDINANCE 203.....		661,000.00		
Less unexpended balance.....		156,728.44	504,271.56	
Operation—Income and Expenses:				
EXPENSES—				
Maintenance of—				
Buildings and structures	24,091.26		8,995.25	+ 15,096.01
Streets, roads, and bridges	269,515.87		183,096.49	+ 86,419.38
Water and irrigation works and sewers			99.20	— 99.20
Vessels and launches	12,613.13		4,515.29	+ 8,097.84
Land transportation equipment	792.84		993.54	— 200.70
Ordnance	5.47			+ 5.47
Stationery machinery	(362.05)		4,089.84	— 4,451.89
Portable machinery, tools, etc.....	12,934.40		3,927.37	+ 9,007.03
Furniture and fixtures	386.19		212.30	+ 173.89
Miscellaneous equipment	414.97		182.70	+ 232.27
Total maintenance		320,392.08	206,111.98	+114,280.10
Operation—				
Superintendence	57,252.78		60,889.63	— 3,636.85
Labor	149,354.31		133,747.87	+ 15,606.44
Miscellaneous expenses	125,131.31		111,551.15	+ 13,580.16
Total operation		331,738.40	306,188.65	+ 25,549.75
Total expenses of operation.....		652,130.48	512,300.63	+139,829.85
INCOME—				
Receipts from operation—				
Building permits.....	16,105.00			
Boiler inspection fees	2,430.00			
Construction and repairs to streets, etc.	92,601.29			
Construction and repairs to buildings..	43,580.10			
Drafting and survey services	3,094.72			
Miscellaneous	2,028.50			
Total receipts from operation.....		159,839.61	264,580.84	—104,741.23
Net cost of operation		492,290.87	247,719.79	+244,571.08
PRIOR YEAR EXPENSE.....		17,487.71	1,168.86	+ 16,318.85
Total net cost		509,778.58	248,888.65	+260,889.93

REPORT OF THE AUDITOR

Department of Engineering and Public Works—Continued.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
Outlays (Capital Expenditures):				
PUBLIC WORKS AND IMPROVEMENTS—				
Buildings and structures			701.53	— 701.53
Streets, roads, and bridges			456.82	— 456.82
Waterworks and sewers			408.15	— 408.15
Total public works and improvements.....			1,566.50	— 1,566.50
EQUIPMENT—				
Vessels and launches	(10,685.70)		(8.39)	— 10,677.31
Land transportation equipment	327.63		(72.96)	+ 400.59
Ordnance	(5.47)		8.20	— 13.67
Stationary machinery	18.15		(2,040.71)	+ 2,058.86
Portable machinery, tools, etc.....	4,065.66		3,771.12	+ 294.54
Furniture and fixtures	778.98		649.58	+ 129.40
Miscellaneous equipment	(6.27)		593.60	— 599.87
Total equipment	(5,507.02)		2,900.44	— 8,407.46
Total outlays		(5,507.02)		4,466.94
Net expenditures		504,271.56		253,355.59
Assets Brought into Account:				
Equipment			12,028.67	
Balances Dec. 31, 1913:				
PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements		259,745.81		
Equipment		279,014.90	538,760.71	
APPROPRIATED SURPLUS—				
Accounts receivable	37,381.63			
Cash—				
Treasury	(10,780.83)			
Other officers	500.00	(10,280.83)	27,100.80	
Accounts payable (deduct)		27,100.80		
		1,048,539.29	1,048,539.29	

DEPARTMENT OF SEWER AND WATERWORKS, ORDINANCE 174.

Balances June 30, 1913:

PRINCIPAL ACCOUNT SURPLUS—				
Public works and improvements.....	291.28			
Equipment.....	119,375.66		119,666.94	
APPROPRIATED SURPLUS—				
Cash—Treasury.....	5,958.50			
Accounts receivable.....	507.39	6,465.89		
Accounts payable (deduct).....		6,465.89		
APPROPRIATIONS—ORDINANCE 203.....	200,000.00			
Less unexpended balance.....	490,897.67	290,897.67		
Operation—Income and Expenses:				
INCOME—				
Receipts from operation—				
Water service.....	307,289.07		202,677.71	+104,611.36
Sewer service.....	105,958.61		65,096.76	+ 40,861.85
Construction, installation, and repairs, sewer and water system.....	98,827.46		81,561.43	+ 17,266.03
Miscellaneous.....	890.35		617.79	+ 272.56
Total income from operation.....	512,965.49		349,953.69	+163,011.80
EXPENSES—				
Maintenance of—				
Buildings and structures.....	28.60		56.71	— 28.11
Telegraph and telephone lines.....			381.84	— 381.84
Land transportation equipment.....	504.66		84.48	+ 420.18
Ordnance.....	2.05			+ 2.05
Stationary machinery.....	283.91		573.10	— 289.19
Portable machinery, tools, etc.....	2,777.95		78.40	+ 2,699.55
Furniture and fixtures.....	126.77		7.65	+ 119.12
Miscellaneous equipment.....			136.29	— 136.29
Total maintenance.....	3,723.94		1,818.47	+ 2,405.47

Department of Sewer and Waterworks, Ordinance 174—Continued.

		Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
		Debit.	Credit.		
Operation—Income and Expenses—Ctd.					
EXPENSES—Continued.					
Operation—					
Superintendence.....	24,242.74			21,926.93	+ 2,315.81
Labor.....	67,323.26			71,267.02	— 3,943.76
Miscellaneous equipment.....	104,245.88			100,279.39	+ 3,966.49
Total operation.....		195,811.88		193,473.34	+ 2,338.54
Total expenses of operation.....			199,535.82	194,791.81	+ 4,744.01
Net income from operation.....			313,429.67	155,161.88	+158,267.79
PRIOR YEAR EXPENSE.....			7,523.92		+ 7,523.92
Total net income.....			305,905.75	155,161.88	+150,743.87
Outlays (Capital Expenditures) :					
PUBLIC WORKS AND IMPROVEMENTS—					
Buildings and structures.....				145.64	— 145.64
Water and sewer works.....		2,048.68			+ 2,048.68
EQUIPMENT—					
Land transportation equipment.....	331.83			664.29	— 332.46
Ordnance.....				2.73	— 2.73
Stationary machinery.....				1,060.12	— 1,060.12
Portable machinery, tools, etc.....	972.40			2,171.77	— 1,199.37
Furniture and fixtures.....	2,229.60			1,301.84	+ 927.76
Miscellaneous equipment.....	9,425.57			7.88	+ 9,417.69
Total equipment.....		12,959.40		5,208.63	+ 7,750.77
Total outlays.....			15,008.08	5,354.27	+ 9,653.81
Net receipts.....			290,897.67	149,807.61	+141,090.06
Assets Brought into Account:					
Equipment.....				871.33	
Balances Dec. 31, 1913 :					
PRINCIPAL ACCOUNT SURPLUS—					
Public works and improvements.....		2,339.96			
Equipment.....		133,206.39	135,546.35		
APPROPRIATED SURPLUS—					
Cash—Treasury (overdrawn).....	(119,548.28)				
Accounts receivable.....	135,786.76	16,238.48			
Accounts payable (deduct).....		16,238.48			
			426,444.02	426,444.02	

INSURANCE FUND, CITY OF MANILA, ACT 1706.

Balances June 30, 1913:

APPROPRIATED SURPLUS—				
Investments—				
Philippine Islands Bank stock (par ₱37,600).....	47,000.00			
Public works bonds (par).....	12,000.00			
Sewer and waterworks bonds (par).....	8,000.00	67,000.00		
Accounts receivable—Accrued interest.....		1,601.56		
Cash—Treasury.....		5,522.14	74,123.70	
APPROPRIATION FOR FISCAL YEAR 1914.....			10,000.00	
Operation:				
INCOME—				
Interest on public works bonds.....	240.00		260.00	— 20.00
Interest on sewer and waterworks bonds.....	160.00		160.00	
Dividends on bank stock.....	1,880.00		1,460.78	+ 419.22
<i>Total income</i>	2,280.00		1,880.78	+ 399.22
LESS—				
Depreciation of bank stock.....			1,800.00	—1,800.00
<i>Total and net income</i>	2,280.00	2,280.00	80.78	+2,199.22
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Investments—				
Philippine Islands Bank stock.....	47,000.00			
Public works bonds.....	12,000.00			
Sewer and waterworks bonds.....	8,000.00	67,000.00		
Accounts receivable—Accrued interest.....		2,000.00		
Cash—Treasury.....		17,403.70	86,403.70	
			86,403.70	86,403.70

REPORT OF THE AUDITOR

STORES AND SUPPLY FUND, CITY OF MANILA.

	Six months ended Dec. 31, 1913.		One-half fiscal year 1913.	Increase (+) or decrease (-).
	Debit.	Credit.		
<i>Balances June 30, 1913:</i>				
APPROPRIATED SURPLUS—				
Stores and supplies.....	54,284.52			
Cash—Treasury (overdrawn).....	(35,094.23)	19,190.29		
Appropriations:				
Reversion.....	19,190.29			+19,190.29
<i>Balances Dec. 31, 1913:</i>				
APPROPRIATED SURPLUS—				
Stores and supplies.....	57,679.92			
Cash—Treasury (overdrawn).....	(57,679.92)			
	<u>19,190.29</u>	<u>19,190.29</u>		

SEWER AND WATERWORKS BOND SINKING FUND, ACT 1323.

<i>Balances June 30, 1913:</i>				
INVESTMENTS—				
Sewer and waterworks bonds—				
First series (par).....	140,000.00			
Second series (par).....	150,000.00			
Third series (par).....	230,000.00			
Public works bonds (par).....	308,000.00			
Philippine Islands Bank stock (par ₱12,400).....	15,500.00			
Provincial and municipal loans.....	188,280.00	1,031,780.00		
Accounts receivable—Accrued interest.....	5,913.34			
Cash—Treasury.....	43,319.72	1,081,013.06		
Income:				
INTEREST ON INVESTMENTS—				
Sewer and waterworks bonds—First series.....	2,799.99	2,028.89		+ 771.10
Sewer and waterworks bonds—Second series.....	2,966.67	3,750.00		— 783.33
Sewer and waterworks bonds—Third series.....	4,548.89	4,101.11		+ 447.78
Public works bonds.....	6,148.00	7,224.00		—1,076.00
Provincial and municipal loans.....	6,294.98			+6,294.98
Fixed deposits.....		1,780.28		—1,780.28
Dividends on bank stock.....	620.00	620.00		
<i>Total income</i>	<u>23,378.53</u>		19,504.28	+3,874.25
LESS—				
Premium on sewer and waterworks bonds.....		1,975.00		—1,975.00
Depreciation of Philippine Islands Bank stock.....		775.00		— 775.00
			<u>2,750.00</u>	<u>—2,750.00</u>
<i>Net income</i>	<u>23,378.53</u>	<u>23,378.53</u>	<u>16,754.28</u>	<u>+6,624.25</u>

Investments—July 1, to Dec. 31, 1913:

ACQUIRED—	
Provincial and municipal loans.....	248,875.00
RETIRED—	
Public works bonds.....	36,000.00
<i>Net investments</i>	<u>212,875.00</u>

Balances Dec. 31, 1913:

INVESTMENTS—				
Sewer and waterworks bonds—				
First series (par).....	140,000.00			
Second series (par).....	150,000.00			
Third series (par).....	230,000.00			
Public works bonds (par).....	272,000.00			
Philippine Islands Bank stock (par ₱12,400).....	15,500.00			
Provincial and municipal loans.....	437,155.00	1,244,655.00		
Accounts receivable—Accrued interest.....	6,744.52			
Cash—Treasury (overdrawn).....	(147,007.93)	1,104,391.59		
		<u>1,104,391.59</u>	<u>1,104,391.59</u>	

SPECIAL FUNDS.

The following accounts are stated separately for the reason that the transactions were from the funds not subject to the provisions of the city's Charter whereby the Insular Government contributes 30 per cent of the appropriation. As payments are made from the appropriated surplus of the city of Manila to the Sewer and Waterworks Bond Sinking Fund to retire the bonds, and as payments are made on the loans, the Insular Government contributes its proportion.

SEWER AND WATERWORKS CONSTRUCTION FUND.

(Proceeds from sales of bonds.)

Under authority of the Congress of the United States contained in section 70 of the Act of July 1, 1902, the Insular Government has incurred on behalf of the city of Manila a bonded debt of ₱8,000,000 (\$4,000,000 United States currency) for the purpose of constructing a system of sewers and drainage and to furnish an adequate supply of water. The operations of the fund so acquired to date are as follows:

	The account.	Debit.	Credit.
Proceeds from Sales of Bonds:			
First series, fiscal year 1905.....	2,000,000.00		
Premium on above.....	191,250.00		
Second series, fiscal year 1907.....	4,000,000.00		
Premium on above.....	234,010.70		
Third series, fiscal year 1909.....	2,000,000.00		
Premium on above.....	45,709.12		
<i>Total proceeds from sales of bonds.....</i>			8,470,969.82
RECEIPTS FROM OPERATION, FISCAL YEAR 1912 (Sewer construction and installation).....			29,518.98
RECEIPTS FROM OPERATION, FISCAL YEAR 1913 (Sewer construction and installation).....			1,106.69
Expenditures for Sewer and Waterworks:			
FISCAL YEAR—			
1905.....	5,689.04		
1906.....	595,143.73		
1907.....	2,114,978.33		
1908.....	2,235,548.03		
1909.....	1,456,506.01		
1910.....	1,201,592.51		
1911.....	421,812.39		
1912.....	19,639.16		
1913.....	138,897.17		
<i>Total to the close of fiscal year 1913.....</i>	8,189,806.37		
1914 (July 1 to Dec. 31, 1913).....	59,258.05		
<i>Total to Dec. 31, 1913.....</i>		8,249,064.42	
Balances Dec. 31, 1913:			
Supplies.....	157,549.38		
Cash—Treasury.....	94,981.64	252,531.02	
		<u>8,501,595.44</u>	<u>8,501,595.44</u>

NOTE.—All expenditures to Dec. 31, 1913, stand charged to cost of construction.

LUNETTA EXTENSION LOAN FUND.

Under the provisions of Act 1360 the sum of ₱350,000 was loaned by the Insular Government to the city of Manila for the purpose of improving the land reclaimed from the Bay of Manila. During the month of July, 1911, an additional loan of ₱100,000 was made for the same purpose out of the Friar Lands Bond Sinking Fund, Act 1749. These loans have since been repaid, the final repayment having been made during the month of July, 1913. The fixed assets of the fund stand to the credit of principal account surplus.

	The account.	Debit.	Credit.
Loans from Insular Government:			
FISCAL YEAR—			
1906.....			350,000.00
1912.....			100,000.00
Expenditures:			
FISCAL YEAR—			
1906, betterment and improvement of parks.....	260,020.08		
1907, betterment and improvement of parks.....	49,009.03		
1908, betterment and improvement of parks.....			
1909, betterment and improvement of parks.....	15,000.00		
1910, betterment and improvement of parks.....	10,970.89		
1911, betterment and improvement of parks.....	1,108.80		
1912, betterment and improvement of parks.....	113,891.20		
<i>Total to December 31, 1913.....</i>		450,000.00	
Balance Dec. 31, 1913:			
(None.)			
		<u>450,000.00</u>	<u>450,000.00</u>

	The account.	Debit.	Credit.
LOAN FROM INSULAR GOVERNMENT, FISCAL YEAR 1912.....			50,000.00
Expenditures:			
FISCAL YEAR—			
1912.....			
1913.....	8,642.97		
1914, July 1 to Dec. 31, 1913.....	5,000.00	13,642.97	
<i>Balance Dec. 31, 1913:</i>			
Cash—Treasury		36,357.03	
		50,000.00	50,000.00

THE CITY OF MANILA.

ASSETS.

FIXED ASSETS—REAL ESTATE—LAND.

	Balances June 30, 1913.	Six months ended Dec. 31, 1913.		Balances Dec. 31, 1913.
		Brought into account and inventory adjustments.	Purchases.	
General account	9,740,498.49	(16,567.46)		9,723,931.03
Tondo market site, Ordinance 140	12,921.04			12,921.04
Bridges, esteros, parks, and streets, Act 1727	95,379.94	25,109.46		120,489.40
Drainage and improvement of low area, Ordinances 105 and 123	4,895.07			4,895.07
Land Arroceros Shop, Ordinances 123 and 128	10,058.82			10,058.82
Land in Malate for parks sites, Ordinance 157	16,450.00			16,450.00
Market site, Calle Looban, Ordinance 138	9,730.64			9,730.64
Tondo market site, Ordinance 194	10,000.00			10,000.00
Malate school site, Ordinance 174	10,000.00	(10,000.00)		
<i>Total</i>	<u>9,909,934.00</u>	<u>(1,458.00)</u>		<u>9,908,476.00</u>

REAL ESTATE—LAND.

Below is given a summary of the inventory of the real estate (land) of the city of Manila prepared by the assessor from the records of his office:

District.	Assessed valuation Dec. 31, 1913.	District.	Assessed valuation Dec. 31, 1913.
San Lazaro	100,000.00	Paco	53,359.00
Intramuros	219,146.00	Pandacan	293.00
Binondo	234,161.00	Santa Ana	90.00
San Nicolas	445,054.00	Luneta Extension	3,725,394.00
Santa Cruz	201,107.00	Mehan' Gardens	782,052.00
Quiapo	66,412.00	Sampaloc	1,643.00
San Miguel	13,509.00	Sunken Gardens and land surrounding the Walled City	2,975,333.00
Tondo	270,792.00	<i>Total</i>	<u>9,908,476.00</u>
Ermita	536,538.00		
Malate	283,593.00		

SCHEDULE OF FIXED ASSETS—PUBLIC WORKS AND IMPROVEMENTS.

CLASSIFIED.

Refer- ence page.	Accounts.	Buildings and struc- tures. (B-1)	School- houses. (B-2)	Streets, roads, and bridges. (B-3)	Docks, wharves, and harbor improve- ments. (B-4)	Water- works and sewers. (B-5)	Telegraph and telephone lines. (B-6)	Parks and monuments. (B-14)	Total public works and improve- ments.
Acquired from Revenue and Brought into Account:									
175	Municipal Board	42.90							42.90
176	Department of sanitation and trans- portation	23,215.68	58.56					14,995.24	38,269.48
177	Fire department	456.45					111,446.79		111,903.24
178	Law department	8.02							8.02
179	Police department	513.62							513.62
180	Department of city schools		9,268.83						9,268.83
181	Department of engineering and public works	1,595.58	268.62	188,017.85	203.28	67,660.48	2,000.00		259,745.81
182	Department of sewer and waterworks, Ordinance 174	291.28				2,048.68			2,339.96
	Public midden sheds, Ordinances 138, 157	2,451.76							2,451.76
	Vault and crematory, Cementerio del Norte, Ordinance 139	326.24							326.24
	Drainage and improvement of city low areas, Ordinances 105, 123							6,987.40	6,987.40
	Paco school building, Ordinance 138	556.27	7,594.62						8,150.89
	Bridges, esteros, parks, and streets, Act 1727			486,988.82	17,187.89			223,648.25	727,824.96
	Cedula, Road, and Bridge Fund, Act 1695			367,235.81					367,235.81
	Sanitary improvements, Ordinance 133	7,177.01		8,262.26				770.15	16,209.42
	Market, Calle Looban, Ordinance 138	100,269.36							100,269.36
	Tondo market, Ordinances 140, 194	12,809.19							12,809.19
	Water mains, sewer, and drains, Ordi- nance 157					40,000.00			40,000.00
	Improvements, Luneta extension, Ordi- nance 157			12,164.42				164,716.18	176,880.60
	Extension, Calle Herran, Ordinance 157			12,500.00					12,500.00
	Street work, sanitary barrios, Ordi- nance 157					50,000.00			50,000.00

Schedule of Fixed Assets—Public Works and Improvements—Continued.

Classified—Continued.

Reference page.	Accounts.	Buildings and struc- tures. (B-1)	School- houses. (B-2)	Streets, roads, and bridges. (B-3)	Docks, wharves, and harbor improve- ments. (B-4)	Water- works and sewers. (B-5)	Telegraph and telephone lines. (B-6)	Parks and monuments. (B-14)	Total public works and improve- ments.
	Acquired from Revenue and Brought into Account—Ctd.								
	Paving streets, Walled City, Ordinance 157.....			1,371.30					1,371.30
	Extension, city quarry, Ordinance 157..			18,970.04					18,970.04
	Street widening projects, Ordinance 157.....			39,970.00					39,970.00
	Malate Park, Ordinance 157.....							49,106.98	49,106.98
	Taft Avenue Park, Ordinance 157.....							9,958.00	9,958.00
	Building, city electrician, Ordinance 157.....	16,500.00							16,500.00
	Fire escape, City Hall, Ordinance 157....	1,450.00							1,450.00
	Straightening and widening streets, Act 1727 and Ordinance 105.....			103,795.39					103,795.39
	Hose-drying tower, Ordinances 105 and 123.....	9,500.00							9,500.00
	Tondo School, Act 1727.....	47,623.40							47,623.40
	Sewerage disposal stations, Ordinance 123.....	8,850.00							8,850.00
	Street monuments, Ordinances 105, 123			1,713.49				4,089.75	5,803.24
	City Hall vault, Ordinance 123.....	4,890.98							4,890.98
	General storehouses, Ordinance 123.....	7,000.00							7,000.00
	Widening Calle Jolo, Act 1727.....			36,000.00					36,000.00
	Widening and straightening streets, Acts 1498, 1546.....			1,003.17					1,003.17
	Meisic school building, Ordinance 123....		5,000.00						5,000.00
	Location, construction and repair of sidewalks, curbs, and gutters, Ordinance 105.....			12,000.00					12,000.00
	Retaining wall, Malate School, Act 1727		4,481.35						4,481.35
	Improvement walls, moat, and glaces surroundings Walled City, Ordinance 105.....							12,377.41	12,377.41
	Erection and addition Sampaloc market, Ordinance 105.....	8,852.60							8,852.60
	Widening Paco Bridge, Ordinance 105....			15,000.00					15,000.00
	Widening, straightening, and paving Calle Echague, Ordinance 105.....			20,291.72					20,291.72
	Construction of new road, Cementerio del Norte, Ordinance 105.....			3,000.00					3,000.00
	Erection public closets, Ordinance 105..	4,500.00							4,500.00
	Reconstruction, Moriones Bridge, Ordinance 105.....			21,134.00					21,134.00
	Public market, San Lazaro, Ordinance 204.....	2,816.00							2,816.00
	Malate school building and site, Ordinances 138, 170.....		94,849.11						94,849.11
	Public market, Santa Mesa, Ordinance 204.....	1,543.58							1,543.58
	Parks, etc., play-field equipment, Ordinance 174.....							22,500.00	22,500.00
	Alteration of building, rear of City Hall, Ordinance 204.....	30.73							30.73
	Bridge, Concordia, Estero, Ordinance 174.....			2,214.63					2,214.63
	Flower market, Ordinance 204.....	300.00							300.00
	Tondo fire station, Ordinance 194.....	21,133.93							21,133.93
	School site, Juan Luna, Tondo, Ordinance 198.....		10,000.00						10,000.00
	Laundry, bath, and toilet, Sampaloc, Ordinance 184.....	6,000.00							6,000.00
	Sanitary laundry and bath, Tondo, Ordinance 204.....	241.82							241.82
	Central school building, Taft Avenue, Ordinance 199.....		5,718.22						5,718.22
	Total acquired from revenue and brought into account.....	290,946.40	137,239.31	1,351,632.90	17,391.17	159,709.16	113,446.79	509,149.36	2,579,515.09
	ACQUIRED FROM SEWER AND WATERWORKS BOND FUND.....					8,249,064.42			8,249,064.42
	ACQUIRED FROM LUNETTA EXTENTION LOAN FUND.....					26.46		129,973.54	130,000.00
	ACQUIRED FROM CALLE ANLOAGUE LOAN FUND.....			13,642.97					13,642.97

Schedule of Fixed Assets—Public Works and Improvements—Continued.

Classified—Continued.

Reference page.	Accounts.	Buildings and structures. (B-1)	School-houses. (B-2)	Streets, roads, and bridges. (B-3)	Docks, wharves, and harbor improvements. (B-4)	Water-works and sewers. (B-5)	Telegraph and telephone lines. (B-6)	Parks and monuments. (B-14)	Total public works and improvements.
	Acquired from Manila Loan Fund:								
	Calle Tayuman extension, project No. 5			13,000.00					13,000.00
	Bridges, project No. 6			2,616.89					2,616.89
	Improvement sanitary barrios, project No. 7			100,000.00					100,000.00
	Tondo market, project No. 8	16,957.10							16,957.10
	Streets and plazas, project No. 9			154,199.11					154,199.11
	Midden sheds, project No. 10	11,823.59							11,823.59
	Calle Dasmariñas, project No. 2			165,960.07					165,960.07
	Central school building, project No. 1		37,462.26						37,462.26
	Calle Echague, project No. 3			1,025.43		5,775.46			6,800.89
	Calle Ayala, project No. 4			23,049.77					23,049.77
	<i>Total acquired from Manila Loan Fund</i>	28,780.69	37,462.26	459,851.27		5,775.46			531,869.68
163	<i>Total public works and improvements taken into the general balance sheet</i>	319,727.09	174,701.57	1,825,127.14	17,391.17	8,414,575.50	113,446.79	639,122.90	11,504,092.16

SCHEDULE OF FIXED ASSETS—EQUIPMENT.

CLASSIFIED.

	Vessels and launches. (B-7)	Land transportation. (B-8)	Ordnance. (B-9)	Stationary machinery. (B-10)	Portable machinery, tools, etc. (B-11)	Furniture and fixtures. (B-12)	Miscellaneous (B-13)	Total equipment.
Municipal Board		112.20			88.69	22,296.81	24.18	22,521.88
Department of sanitation and transportation		424,187.65		400.00	104,564.02	15,180.92	1,002.12	545,334.71
Fire department		301,331.11		4,879.73	66,294.24	25,632.38	141,748.45	539,885.91
Law department		170.28			51.32	60,631.52	54.10	60,907.22
Police department		32,278.25	34,179.83		1,630.80	31,015.20	3,229.16	102,333.24
Department of city schools					4,212.44	97,905.71	332.79	102,450.94
Department of engineering and public works	51,792.94	14,444.51	135.65	55,369.74	131,225.84	15,590.19	10,456.08	279,014.90
Department of sewer and waterworks	41.00	5,062.85	33.47	89,404.17	20,500.67	7,159.35	11,004.88	133,206.39
<i>Total equipment taken into the general balance sheet</i>	51,833.94	777,586.85	34,348.95	150,053.64	328,568.02	275,412.08	167,851.71	1,785,655.19

SCHEDULE OF FIXED ASSETS—EQUIPMENT.

	Balances June 30, 1913.	Six months ended Dec. 31, 1913. Brought into account and inventory and sales adjustments.	Purchases	Balances Dec. 31, 1913.
Acquired from Revenue and Brought into Account:				
Municipal Board	22,267.09	50.00	204.79	22,521.88
Department of sanitation and transportation	537,014.53	12,137.55	(3,817.37)	545,334.71
Fire department	423,884.86	120,191.03	(4,189.98)	539,885.91
Law department	58,347.37	(42.00)	2,601.85	60,907.22
Police department	132,087.61	347.39	(30,101.76)	102,333.24
Department of city schools	93,850.68	6,825.69	1,774.57	102,450.94
Department of engineering and public works	272,493.25	12,028.67	(5,507.02)	279,014.90
Department of sewer and waterworks	119,375.66	871.33	12,959.40	133,206.39
Motor and fire-boat equipment		(120,791.03)	120,791.03	
Garbage cans, Ordinance 204		(1,465.20)	1,465.20	
Motor truck pail system		(9,185.00)	9,185.00	
<i>Total acquired from revenue and brought into account</i>	1,659,321.06	20,968.43	105,365.71	1,785,655.19
ACQUIRED FROM SEWER AND WATERWORKS BOND FUND	9,612.47		(9,612.47)	
<i>Total equipment taken into the general balance sheet</i>	1,668,933.52	20,968.43	95,753.24	1,785,655.19

SCHEDULE OF FIXED ASSETS—PUBLIC WORKS AND IMPROVEMENTS.

Reference
page.

	Balances, June 30, 1913.	Brought into account, and inventory adjustments six months ended Dec. 31, 1913.	Purchases and con- struction six months ended Dec. 31, 1913.	Balances, Dec. 31, 1913.
Acquired from Revenue and Brought into Account:				
Municipal Board	42.90			42.90
Department of sanitation and transportation	24,979.64		13,289.84	38,269.48
Fire department	111,903.24			111,903.24
Law department	8.02			8.02
Police department	518.62			518.62
Department of city schools	8,494.49		774.34	9,268.83
Department of engineering and public works	259,745.81			259,745.81
Department of sewer and waterworks, Ordinance 174	291.28		2,048.68	2,339.96
Public midden sheds, Ordinances 138, 157	2,451.76			2,451.76
Vault and crematory, Cementerio del Norte, Ordinance 138	326.24			326.24
Drainage and improvement of city low area, Ordinances 105, 125	6,987.40			6,987.40
Paco school building, Ordinance 138	8,150.89			8,150.89
Bridges, esteros, parks, and streets, Act 1727	575,123.83	71,110.52	81,590.61	727,824.96
Cedula Road and Bridge Fund, Act 1695	318,880.41		48,355.40	367,235.81
Sanitary improvements, Ordinance 138	8,233.96		7,975.46	16,209.42
Market, Calle Looban, Ordinance 138	100,269.36			100,269.36
Tondo market, Ordinances 140, 194	10,000.00		2,809.19	12,809.19
Water mains, sewer, and drains, Ordinance 157	40,000.00			40,000.00
Improvements, Luneta extension, Ordinance 157	176,880.60			176,880.60
Extension, Calle Herran, Ordinance 157	12,500.00			12,500.00
Street work, sanitary barrios, Ordinance 157	50,000.00			50,000.00
Paving streets, Walled City, Ordinance 157	1,371.30			1,371.30
Extension, city quarry, Ordinance 157	18,970.04			18,970.04
Street widening projects, Ordinance 157	39,970.00			39,970.00
Malate Park, Ordinance 157	21,121.34		27,985.64	49,106.98
Taft Avenue Park, Ordinance 157	9,958.00			9,958.00
Building, city electrician, Ordinance 157	16,500.00			16,500.00
Fire escape, City Hall, Ordinance 157	1,450.00			1,450.00
Straightening and widening streets, Act 1727 and Ordinance 105	103,795.39			103,795.39
Hose-drying tower, Ordinances 105 and 123	9,500.00			9,500.00
Tondo School, Act 1727	47,623.40			47,623.40
Sewerage-disposal stations, Ordinance 123	8,850.00			8,850.00
Street monuments, Ordinances 105, 123	5,803.24			5,803.24
City Hall vault, Ordinance 123	4,890.98			4,890.98
General storehouses, Ordinance 123	7,000.00			7,000.00
Land, widening Calle Jolo, Act 1727	36,000.00			36,000.00
Widening and straightening streets, Acts 1498, 1546	1,003.17			1,003.17
Meisic school building, Ordinance 123	5,000.00			5,000.00
Location, construction, and repair of sidewalks, curbs, and gutters, Ordinance 105	12,000.00			12,000.00
Retaining wall, Malate School, Act 1727	4,481.35			4,481.35
Improvement walls, moat, and glacis surrounding Walled City, Ordinance 105	12,377.41			12,377.41
Erection and addition, Sampaloc market, Ordinance 105	8,852.60			8,852.60
Widening Paco Bridge, Ordinance 105	15,000.00			15,000.00
Widening, straightening, and paving Calle Echague, Ordinance 105	20,291.72			20,291.72
Construction of new road, Cementerio del Norte, Ordinance 105	3,000.00			3,000.00
Erection public closets, Ordinance 105	4,500.00			4,500.00
Reconstruction, Moriones Bridge, Ordinance 105	21,134.00			21,134.00
Public market, San Lazaro, Ordinance 204			2,816.00	2,816.00
Malate school building, Ordinances 138, 170	69,248.01	10,000.00	15,601.10	94,849.11
Public market, Santa Mesa, Ordinance 204			1,543.58	1,543.58
Parks, etc., play-field equipment, Ordinance 174	22,500.00			22,500.00
Alteration of building rear at City Hall, Ordinance 204			30.73	30.73
Bridge, Concordia Estero, Ordinance 174	2,214.63			2,214.63
Flower market, Ordinance 204			300.00	300.00
Tondo fire station, Ordinance 194	2,500.00		18,633.93	21,133.93
School site, Juan Luna, Tondo, Ordinance 198			10,000.00	10,000.00
Laundry, bath, and toilet, Sampaloc, Ordinance 184	6,000.00			6,000.00
Sanitary laundry and bath, Tondo, Ordinance 204			241.82	241.82
Central school building, Taft Avenue, Ordinance 199			5,718.22	5,718.22
Total acquired from revenue and brought into account	2,258,690.03	81,110.52	239,714.54	2,579,515.09
ACQUIRED FROM SEWER AND WATERWORKS BOND FUND	8,180,193.90		68,870.52	8,249,064.42
ACQUIRED FROM LUNETA EXTENSION LOAN FUND	130,000.00			130,000.00
ACQUIRED FROM CALLE ANLOAGUE LOAN FUND	8,642.97		5,000.00	13,642.97
Acquired from Manila Loan Fund:				
Calle Tayuman extension, project No. 5	7,422.68		5,577.32	13,000.00
Bridges, project No. 6	1,144.80		1,472.09	2,616.89
Improvement sanitary barrios, project No. 7	100,000.00			100,000.00
Tondo market, project No. 8	16,957.10			16,957.10
Streets and plazas, project No. 9	139,056.50		15,142.61	154,199.11
Midden sheds, project No. 10	1,747.37		10,076.22	11,823.59
Calle Dasmariñas, project No. 2	165,411.43		548.64	165,960.07
Central school building, project No. 1	4,494.34		32,967.92	37,462.26
Calle Echague, project No. 3	6,800.89			6,800.89
Calle Ayala, project No. 4	176.24		22,873.53	23,049.77
Total acquired from Manila Loan Fund	443,211.35		88,658.33	531,869.68
Total public works and improvements taken into the general balance sheet	11,020,738.25	81,110.52	402,243.39	11,504,092.16

SCHEDULE OF CURRENT ASSETS OF THE CITY OF MANILA, DECEMBER 31, 1913.

Reference page.	Title of funds and account.	Invest- ments.	Supplies.	Accounts receivable.	Prepay- ments.	Cash.			Total current assets.
						In hands of officers.	In the Treasury.	Total cash.	
Appropriated Revenue Funds:									
DEPARTMENTS—									
175	Municipal Board			0.28	780.00	98.00	12,798.99	12,896.99	13,677.27
176	Department of sanitation and transportation			39,015.29			(27,267.82)	(27,267.82)	11,747.47
177	Fire department			2,233.45	190.00		33,351.35	33,351.35	35,774.80
178	Law department						8,257.04	8,257.04	8,257.04
179	Police department			1,299.91	6,860.26	343.00	95,541.05	95,884.05	104,044.22
180	Department of city schools			199.07			1,898.97	1,898.97	2,098.04
181	Department of engineering and public works			37,381.63		500.00	(10,780.83)	(10,280.83)	27,100.80
182	Department of sewer and water- works			135,786.76			(119,548.28)	(119,548.28)	16,238.48
CAPITAL OPERATION ACCOUNTS—									
183	Insurance Fund, Act 1706.....	67,000.00		2,000.00			17,403.70	17,403.70	86,403.70
184	Stores and supplies.....		57,679.92				(57,679.92)	(57,679.92)	
PUBLIC WORKS FROM CITY REVENUE—									
	Bridges, esteros, parks, and streets, Act 1727			19,742.51			22,544.85	22,544.85	42,287.36
	Cedula Road and Bridge Fund, Act 1695						10,938.82	10,938.82	10,938.82
	Removal and reërection of nipa houses, Ordinance 157.....						1,990.36	1,990.36	1,990.36
	Tondo market, Ordinance 194.....						190.81	190.81	190.81
	Malate Park, Ordinance 157.....						893.02	893.02	893.02
	Motor and fire-boat equipment, Ordinance 174						51,850.95	51,850.95	51,850.95
	Tondo fire station, Ordinance 194..						6,366.07	6,366.07	6,366.07
	Sanitary laundry and bath, Tondo, Ordinance 204						11,758.18	11,758.18	11,758.18
	Public market, Santa Mesa, Ordi- nance 204						8,456.42	8,456.42	8,456.42
	Public market, San Lazaro, Ordi- nance 204						584.00	584.00	584.00
	Gas-testing station, Ordinance 204						6,000.00	6,000.00	6,000.00
	Central school building, Taft Ave- nue, Ordinance 199						12,281.78	12,281.78	12,281.78
	Alteration of building, rear of City Hall, Ordinance 204.....						2,969.27	2,969.27	2,969.27
	Garbage cans, Ordinance 204.....						13,534.80	13,534.80	13,534.80
	Motor truck, pail system, Ordi- nance 204						815.00	815.00	815.00
	Sanitary improvements, Ordinance 204						152,024.54	154,024.54	152,024.54
163	Total appropriated revenue assets	67,000.00	57,679.92	237,658.90	7,830.26	941.00	257,173.12	258,114.12	628,283.20
163	UNAPPROPRIATED REVENUE FUND.....						(612,550.37)	(612,550.37)	(612,550.37)
	City of Manila revenue.....			52,604.22			(52,604.22)	(52,604.22)	
	Total Unappropriated Revenue Fund			52,604.22			(665,154.59)	(665,154.59)	(612,550.37)
Sinking Fund:									
184	Sewer and Waterworks Bond Sinking Fund	1,244,655.00		6,744.52			(147,007.93)	(147,007.93)	1,104,391.59
Bond and Loan Funds:									
163	Sewer and Waterworks Bond Fund.....		157,549.38				94,981.64	94,981.64	252,531.02
163	Calle Anloague Loan Fund.....						36,357.03	36,357.03	36,357.03
MANILA LOAN FUND (allotted)—									
	Bridges, project No. 6.....						73,383.11	73,383.11	73,383.11
	Tondo market, project No. 8.....						42.90	42.90	42.90
	Midden sheds, project No. 10.....						2,176.41	2,176.41	2,176.41
	Calle Dasmariñas, project No. 2....						34,039.93	34,039.93	34,039.93
	Central school building, project No. 1						62,537.74	62,537.74	62,537.74
	Calle Ayala, project No. 4.....						31,950.23	31,950.23	31,950.23
	Unallotted						204,130.32	204,130.32	204,130.32
							(147,200.00)	(147,200.00)	(147,200.00)
163	Total Manila Loan Fund						56,980.32	56,980.32	56,980.32
	Total current assets.....	1,311,655.00	215,229.30	297,007.64	7,830.26	941.00	(866,720.41)	(865,779.41)	1,465,942.79

THE CITY OF MANILA.

LIABILITIES.

LIABILITIES.

BONDED DEBT—SEWER AND WATERWORKS TEN THIRTY-YEAR 4 PER CENT BONDS.

Under authority of the Congress of the United States contained in section 70 of the Act of July 1, 1902, the Insular Government has incurred on behalf of the city of Manila a bonded debt of ₱8,000,000 (\$4,000,000 United States currency) for the purpose of constructing a system of sewers and drainage and to furnish an adequate supply of water. The issue of these bonds has been in three series as follows:

FIRST SERIES	2,000,000.00
Issued June 1, 1905; registered at the Treasury of the United States; due June 1, 1935, subject to call after June 1, 1915; interest payable quarterly—March, June, September, and December—at the Treasury of the United States.	
SECOND SERIES	4,000,000.00
Issued January 2, 1907; registered at the Treasury of the United States; due January 2, 1937, subject to call after January 1, 1917; interest payable quarterly—January, April, July, and October—at the Treasury of the United States.	
THIRD SERIES	2,000,000.00
Issued January 1, 1908; registered at the Treasury of the United States; due January 2, 1938, subject to call after January 2, 1918; interest payable quarterly—January, April, July, and October—at the Treasury of the United States. (Sold May 17, 1909.)	
<i>Total bonded debt</i>	8,000,000.00

Act No. 1323 of the Philippine Commission makes provision for a sinking fund for the retirement of these bonds at maturity. The balance to the credit of this fund on December 31, 1913, was ₱1,104,391.59.

LOANS PAYABLE.

Calle Anloague loan.....	45,000.00
Manila loan.....	515,200.00
<i>Total loans payable</i>	560,200.00

ACCOUNTS PAYABLE.

Municipal Board.....	13,677.27
Department of sanitation and transportation.....	11,747.47
Fire department.....	35,774.80
Law department.....	25,098.64
Police department.....	104,044.22
Department of city schools.....	2,098.04
Department of engineering and public works.....	27,100.80
Department of sewer and waterworks.....	16,238.48
<i>Total accounts payable (liability against appropriated revenue funds)</i>	235,779.72
<i>Total liabilities</i>	8,795,979.72

THE CITY OF MANILA.

SURPLUS.

SUMMARY STATEMENTS OF—

PRINCIPAL ACCOUNT SURPLUS.
SINKING FUND RESERVE ACCOUNT.
APPROPRIATED SURPLUS ACCOUNT.
UNAPPROPRIATED SURPLUS ACCOUNT.

SUMMARY STATEMENT OF PRINCIPAL ACCOUNT SURPLUS.

Reference page.	CREDITS.	Six months ended Dec. 31, 1913.
163	<i>Balances at the beginning of the semifiscal year</i>	14,414,540.52
172	Assets Acquired by Expenditures from Appropriated Revenue Fund:	
	FIXED ASSETS—	
	Public works and improvements.....	239,714.54
	Equipment.....	105,365.71
	<i>Total</i>	345,080.25
	Assets Brought into Account and Inventory Adjustments:	
	FIXED ASSETS—	
189	Land.....	(1,458.00)
192	Public works and improvements.....	81,110.52
191	Equipment.....	20,968.43
	<i>Total fixed assets brought into account</i>	100,620.95
	Loan Liabilities Canceled by Payments from Revenue Funds:	
185	Luneta extension loan.....	50,000.00
186	Manila loan.....	73,600.00
	<i>Total</i>	123,600.00
	<i>Total credits</i>	14,983,841.72
	DEBITS.	
163	<i>Balance at the close of the semifiscal year ended Dec. 31, 1913</i>	14,983,841.72
	<i>Total</i>	14,983,841.72

SUMMARY STATEMENT OF SURPLUS RESERVED FOR SINKING FUND.

(SEWER AND WATERWORKS BOND SINKING FUND.)

163	<i>Balance at the beginning of the semifiscal year</i>	1,081,013.06
	Operation:	
184	Earnings.....	23,378.53
	<i>Total increase</i>	23,378.53
163	<i>Balance at the close of the semifiscal year ended Dec. 31, 1913</i>	1,104,391.59

SUMMARY STATEMENT OF APPROPRIATED SURPLUS ACCOUNT.

	CREDITS.	
163	<i>Balance at the beginning of the semifiscal year</i>	421,988.65
202	Appropriations and Reversions:	
	Appropriations.....	2,074,527.82
	Reversions.....	20,376.43
	<i>Net appropriations</i>	2,054,151.39
	<i>Total credits</i>	2,476,140.04
	DEBITS.	
	Expenses of Administration, Operation, Maintenance, etc.:	
171	Departments of the city of Manila.....	1,239,591.87
171	Self-sustaining funds (net earnings).....	(2,280.00)
171	Miscellaneous expenses.....	212,157.92
172	Maintenance of public works and equipment.....	(5,820.48)
172	Fixed charges (interest on bonds and loans).....	171,307.00
172	<i>Total expenses</i>	1,614,956.31
172	Outlays (Capital Expenditures):	
	Public works and improvements.....	239,714.54
	Equipment.....	105,365.71
	<i>Total outlays</i>	345,080.25
172	Payments on Loans:	
	Luneta extension loan.....	50,000.00
	Manila loan.....	73,600.00
	<i>Total payments on loans</i>	123,600.00
172	<i>Grand total of expenditures from appropriated revenues</i>	2,083,636.56
163	<i>Balance at close of semifiscal year</i>	392,503.48
	<i>Total</i>	2,476,140.04

SUMMARY STATEMENT OF UNAPPROPRIATED SURPLUS ACCOUNT (GENERAL FUND).

Reference page.		Six months ended Dec. 31, 1913.
163	Balance at beginning of semifiscal year.....	50,018.18
167	Revenue Receipts:	
	Revenue from taxation.....	622,095.25
	Revenue from police licenses.....	128,069.39
	Other revenue receipts.....	16,418.20
	<i>Total revenue receipts</i>	766,582.84
25	AID FROM THE INSULAR GOVERNMENT.....	625,000.00
167	<i>Total receipts credited to the General Fund</i>	1,391,582.84
	<i>Total available</i>	1,441,601.02
202	Appropriations Less Reversions:	
	Appropriations.....	2,074,527.82
	Reversions (deduct).....	20,376.43
	<i>Net appropriations charged to the General Fund</i>	2,054,151.39
163	Balance at the close of semifiscal year ended Dec. 31, 1913 (deficit).....	(612,550.37)

STATEMENT OF APPROPRIATIONS AND REVERSIONS, FISCAL YEAR 1914.

[July 1, to Dec. 31, 1913.]

	Titles of accounts.	Appropriations.	Reversions.	Net appropriations.
Departments:				
	Municipal Board, Ordinances 174 and 195.....	70,567.94		70,567.94
	Department of sanitation and transportation.....	33,961.61		33,961.61
	Department of assessments and collections.....	7,014.27		7,014.27
	Fire department.....	181,627.04		181,627.04
	Law department.....	16,600.00		16,600.00
	Police department.....	500,430.18		500,430.18
	Department of city schools.....	189,212.68		189,212.68
	Department of engineering and public works.....	504,271.56		504,271.56
	Department of sewer and waterworks.....	(290,897.67)		(290,897.67)
	<i>Total departments</i>	1,212,787.61		1,212,787.61
Capital Operations:				
	Insurance Fund, Act 1706.....	10,000.00		10,000.00
	Stores and supplies.....		19,190.29	(19,190.29)
	<i>Total capital operations</i>	10,000.00	19,190.29	(9,190.29)
Miscellaneous:				
	Public lighting, Ordinance 203.....	70,646.03		70,646.03
	Renumbering houses, Ordinance 137.....		1,186.14	(1,186.14)
	Public charities, amusements, etc., Ordinance 203.....	65,705.45		65,705.45
	Donation, protection of infants, Ordinance 203.....	1,050.00		1,050.00
	Donation, Medical School, Ordinance 203.....	6,000.00		6,000.00
	Donation, General Hospital, Ordinance 203.....	25,000.00		25,000.00
	Refund to Caja de Comunidad, Act 2166.....	4,986.46		4,986.46
	Donation, Philippine Carnival Association, Ordinance 203.....	7,500.00		7,500.00
	Extermination of mosquitoes, Ordinance 205.....	22,512.70		22,512.70
	Donation, Philippine Exposition, Ordinance 203.....	7,500.00		7,500.00
	Donation to nurseries, Ordinance 203.....	600.00		600.00
	<i>Total miscellaneous</i>	211,500.64	1,186.14	210,314.50
Fixed Charges:				
	Interest on sewer and waterworks bonds.....	161,200.00		161,200.00
	Payment of Insular loans, Ordinances 200, 202.....	123,600.00		123,600.00
	Interest on Public Works Loan Fund, Ordinances 200, 202.....	10,107.00		10,107.00
	<i>Total fixed charges</i>	294,907.00		294,907.00
Public Works from City Revenue:				
	Malate school building, Ordinance 202.....	15,000.00		15,000.00
	Bridges, esteros, parks, and streets, Act 1727.....	29,599.63		29,599.63
	Cedula Road and Bridge Fund, Act 1695.....	28,032.94		28,032.94
	Tondo fire station, Ordinance 194.....	25,000.00		25,000.00
	Sanitary laundry and bath funds, Ordinance 204.....	12,000.00		12,000.00
	Public market, Santa Mesa, Ordinance 204.....	10,000.00		10,000.00
	Public market, San Lazaro, Ordinance 204.....	3,400.00		3,400.00
	Gas testing station, Ordinance 204.....	6,000.00		6,000.00
	Central school building, Taft Avenue, Ordinance 199.....	18,000.00		18,000.00
	School site, Juan Luna Tondo, Ordinance 198.....	10,000.00		10,000.00
	Flower market, Ordinance 204.....	300.00		300.00
	Alteration of building, rear of City Hall, Ordinance 204.....	3,000.00		3,000.00
	Garbage cans, Ordinance 204.....	15,000.00		15,000.00
	Motor truck, pail system, Ordinance 204.....	10,000.00		10,000.00
	Sanitary improvements, Ordinance 204.....	160,000.00		160,000.00
	<i>Total public works from city revenue</i>	345,332.57		345,332.57
	<i>Summary total</i>	2,074,527.82	20,376.43	2,054,151.39

THE CITY OF BAGUIO.

THE CITY OF BAGUIO.

BALANCE SHEET, DECEMBER 31, 1913.

ASSETS.			
Current Assets:			
Cash (for city funds).....	59,903.40		
Accounts receivable.....	1,762.14		
Supplies and sales stock.....	15,080.28		
Advances to disbursing officers.....	1,030.00		
		77,775.82	
Cash (for accounts payable).....		28,001.43	
			105,777.25
Special and Trust Fund Assets:			
Cash (see contra).....			7,780.26
Loans to Municipalities:			
(None.)			
Fixed Assets:			
Real estate.....	39,723.64		
Buildings.....	77,638.29		
Streets, bridges, and ferries.....	278,001.11		
Parks and monuments.....	11,253.82		
Ice plant.....	8,643.10		
Waterworks and artesian wells.....	6,441.41		
Sewer system.....	32,958.53		
Electric plant.....	60,170.44		
Total value of plant.....		514,830.34	
Office equipment.....	7,626.09		
General equipment.....	16,162.97		
Land transportation equipment.....	8,343.35		
Street and bridge equipment.....	8,394.79		
Electrical equipment.....	3,650.19		
Total value of equipment.....		44,177.39	
			559,007.73
Total assets.....			672,565.24
LIABILITIES.			
Current Liabilities:			
Accounts payable.....		28,001.43	
Special and Trust Fund Liabilities:			
Provincial funds (Mountain Province).....	214.40		
Insular internal revenue.....	647.50		
Deposit and trust funds.....	6,488.61		
Advances, Insular and special.....	429.75		
		7,780.26	
LOANS PAYABLE.....		184,000.00	
Total liabilities.....			219,781.69
SURPLUS.			
General Fund:			
Appropriated.....	2,131.41		
Unappropriated.....	1,416.55		
		3,547.96	
City Loans Fund:			
Appropriated.....		74,227.86	
			77,775.82
Principal Account, represented by:			
Loans to municipalities and fixed assets, less loans payable.....		375,007.73	
Total surplus.....			452,783.55
Total liabilities and surplus.....			672,565.24

Detailed schedules and statements in support of the above are contained in a separate volume entitled "Report of the Auditor for the Philippine Islands, Part II."

STATEMENT OF INCOME, EXPENSE, AND OUTLAY.

Income:

	General Fund.		City Loans Fund.		Other City Funds.		Principal account.		Total.	
	1913.	1912.	1913.	1912.	1913.	1912.	1913.	1912.	1913.	1912.
REVENUE FROM TAXATION—										
Cedulas.....	1,249.00	974.00							1,249.00	974.00
Weights and measures.....	117.60	33.55							117.60	33.55
Licenses, Act 1189.....	135.00	130.00							135.00	130.00
Internal-revenue percentage.....	99.56								99.56	
Real property tax—										
1910 annual.....		13.57								13.57
1910 special assessment.....		71.92								71.92
1912 annual.....		11,416.10								11,416.10
1913 annual.....	17,917.92						17,917.92		17,917.92	
Municipal licenses.....	8,428.27	11,484.29					8,428.27	11,484.29	8,428.27	11,484.29
Total revenue from taxation.....	27,947.35	24,222.99					27,947.35	24,222.99	27,947.35	24,222.99
SUNDRY REVENUE—										
Registry of property.....	498.64	585.84					498.64	585.84	498.64	585.84
Cattle registration.....	352.00	239.00					352.00	239.00	352.00	239.00
Rents, profits, and privileges.....	19,647.67	21,547.48					19,647.67	21,547.48	19,647.67	21,547.48
Justice of peace collections.....	2,972.07	2,402.13					2,972.07	2,402.13	2,972.07	2,402.13
Interest on deposits and loans.....	625.00						625.00		625.00	
Receipts from operation.....	1,060.83	104.63					1,060.83	104.63	1,060.83	104.63
Receipts from electric plant.....	16,665.07						16,665.07		16,665.07	
Receipts from ice plant.....	8,421.50						8,421.50		8,421.50	
Sanitary system.....	10,192.45	7,172.63					10,192.45	7,172.63	10,192.45	7,172.63
Sales of estrays, Act 1147.....	6,486.01	40.00					6,486.01	40.00	6,486.01	40.00
Sales of townsite lots.....	87.00	7,491.43					87.00	7,491.43	87.00	7,491.43
Cemetery collections.....	6,700.00	600.00					6,700.00	600.00	6,700.00	600.00
Voluntary contributions.....	122.04	75.10					122.04	75.10	122.04	75.10
Miscellaneous.....										
Total sundry revenue.....	73,830.28	40,253.24					73,830.28	40,253.24	73,830.28	40,253.24
Total income.....	101,777.63	64,481.23					101,777.63	64,481.23	101,777.63	64,481.23

Expense:

ADMINISTRATION—										
Salaries of officers and employees.....	15,717.02	16,422.59					15,717.02	16,422.59	15,717.02	16,422.59
Salaries and maintenance of police.....	9,618.44	10,703.55					9,618.44	10,703.55	9,618.44	10,703.55
Maintenance of prisoners.....	928.25	126.12					928.25	126.12	928.25	126.12
Office expenses.....	3,175.02	2,089.18					3,175.02	2,089.18	3,175.02	2,089.18
Traveling expenses and per diems.....	802.81	984.43					802.81	984.43	802.81	984.43
Incidental expenses.....	27,276.75	28,449.64					27,276.75	28,449.64	27,276.75	28,449.64
Interest on bonds and loans.....	4,540.00	2,615.00					4,540.00	2,615.00	4,540.00	2,615.00
Street lighting.....	3,306.82	1,183.30					3,306.82	1,183.30	3,306.82	1,183.30
Investigations and surveys.....	1,532.06						1,532.06		1,532.06	
Operation of waterworks and artesian wells.....	3,056.30	2,455.63					3,056.30	2,455.63	3,056.30	2,455.63
Operation of electric plant.....	15,818.47						15,818.47		15,818.47	
Operation of land transportation.....	2,167.46	2,799.40					2,167.46	2,799.40	2,167.46	2,799.40
Operation of ice plant.....	2,888.86						2,888.86		2,888.86	
Operation of slaughterhouse.....	1,752.11						1,752.11		1,752.11	
Total administration.....	92,580.37	64,823.84					92,580.37	64,823.84	92,580.37	64,823.84
MAINTENANCE—										
Buildings.....	3,337.00	2,002.89					3,337.00	2,002.89	3,337.00	2,002.89
Streets, bridges, and ferries.....	33,648.90	29,234.34					33,648.90	29,234.34	33,648.90	29,234.34
Parks and monuments.....	3,940.75	2,577.28					3,940.75	2,577.28	3,940.75	2,577.28
Waterworks and artesian wells.....	460.72	263.25					460.72	263.25	460.72	263.25
Office equipment.....	12.89	6.66					12.89	6.66	12.89	6.66
General equipment.....	215.04	419.71					215.04	419.71	215.04	419.71

Land transportation equipment.....	660.81	506.97	.....	.....	.....	660.81	506.97
Street and bridge equipment.....	134.32	72.83	.....	.....	.....	134.32	72.83
<i>Total maintenance</i>	42,410.43	35,083.93	.....	.....	.....	42,410.43	35,083.93
<i>Total expense</i>	134,990.80	99,912.77	.....	.....	.....	134,990.80	99,912.77
EXCESS OF INCOME OVER EXPENSE.....	(33,213.17)	(35,431.54)	.....	.....	.....	(33,213.17)	(35,431.54)
AID FROM INSULAR GOVERNMENT, ACT 1963.....	102,066.07	96,502.65	.....	.....	.....	102,066.07	96,502.65
INVENTORY ADJUSTMENTS.....	.....	.....	.....	.....	.....	(3,516.94)	(1,964.70)
<i>Net gain for the year</i>	68,852.90	61,071.11	.....	.....	.....	(3,516.94)	(1,964.70)
Add:.....	.....	.....	.....	.....	.....	.....	.....
Surplus at beginning of year.....	446.82	(10,574.96)	25,710.92	.....	.....	361,289.85	339,417.53
Undistributed surplus.....	69,299.72	50,496.15	25,710.92	.....	.....	337,452.83	387,447.59
CAPITAL TRANSACTIONS:.....	.....	.....	.....	.....	.....	.....	.....
Loans and transfers—	.....	.....	.....	.....	.....	.....	.....
Loans made to city.....	.....	.....	100,000.00	.....	.....	117,234.82	103,837.02
Principal account credits.....	.....	.....	100,000.00	.....	.....	117,234.82	103,837.02
Loans repaid by city.....	16,000.00	11,245.82	.....	.....	.....	16,000.00	11,245.82
Principal account debits.....	16,000.00	11,245.82	.....	.....	.....	100,000.00	80,000.00
<i>Net loans and transfers</i>	(16,000.00)	(11,245.82)	100,000.00	.....	.....	100,000.00	80,000.00
Capital outlays—.....	.....	.....	.....	.....	.....	.....	.....
Plant—	.....	.....	.....	.....	.....	.....	.....
Real estate.....	40.37	2,522.42	.....	.....	.....	40.37	2,522.42
Buildings.....	5,606.11	825.26	20,000.00	.....	.....	5,606.11	20,825.26
Street, bridges, and ferries.....	10,135.11	24,457.35	.....	.....	.....	10,135.11	24,457.35
Parks and monuments.....	6,648.92	54.90	.....	.....	.....	6,648.92	(446.49)
Ice plant.....	8,643.10	.....	.....	.....	.....	8,643.10	.....
Waterworks and artesian wells.....	92.60	134.59	.....	.....	.....	92.60	134.59
Sewer system.....	.....	32,953.53	.....	.....	.....	32,953.53	.....
Electric plant.....	7,356.83	18,524.53	.....	.....	.....	25,381.36	.....
<i>Equipment—</i>.....	.....	.....	.....	.....	.....	.....	.....
Office equipment.....	38,523.04	27,994.52	20,000.00	.....	.....	90,006.10	47,493.13
General equipment.....	743.55	792.29	.....	.....	.....	743.55	792.29
Land transportation equipment.....	2,194.99	4,502.33	.....	.....	.....	2,194.99	4,502.33
Street and bridge equipment.....	4,333.78	4,885.56	.....	.....	.....	4,333.78	4,885.56
Electrical equipment.....	197.34	628.81	.....	.....	.....	197.34	628.81
<i>Total capital outlays</i>	3,759.06	.....	34,289.08	.....	.....	3,759.06	34,289.08
<i>Net capital transactions</i>	11,228.72	10,808.99	34,289.08	.....	.....	11,228.72	45,098.07
<i>Surplus at end of year (see balance sheet)</i>	49,751.76	38,803.51	54,289.08	.....	.....	101,234.82	92,591.20
	(65,751.76)	(50,049.33)	48,516.94	.....	.....	17,234.82	23,837.02
	3,547.96	446.82	74,227.36	.....	.....	375,007.73	361,289.85
				.....	.....	452,783.55	387,447.59

SCHEDULE OF SPECIAL AND TRUST FUNDS.

	Balance, Dec. 31, 1912.	Collec- tions.	Receipts.	Transfer of funds.	Total.	Payments.	Disburse- ments.	Transfer of funds.	Returned to Insular Treasury.	With- drawals.	Balance, Dec. 31, 1913.	Total balances.
PROVINCIAL FUNDS (collecting account)												
INSULAR INTERNAL REVENUE	156.25	6,367.57			6,523.82	6,309.42					214.40	214.40
	74.51	12,853.96			12,928.47	12,280.97					647.50	647.50
Provincial Funds:												
Bua school building, Act 2194			500.00		500.00		500.00					
<i>Total</i>												
DEPOSIT AND TRUST FUNDS			500.00		500.00		500.00					
Advances, Insular and Special:	4,041.50		71,007.50		75,049.00					68,560.39	6,488.61	6,488.61
Bureau of Agriculture	872.66		(267.21)		605.45		175.70				429.75	429.75
<i>Total special and trust funds</i>											429.75	429.75
												7,780.26

The city of Baguio was incorporated under the provisions of Act No. 1963, effective September 1, 1909, from territory comprised within the former town-ship of Baguio. Section 8 (a) of said Act provides in part, "That in consideration of the exemption from taxation of the extensive real estate holdings of the Insular Government within the limits of the city, of the expense of improvements which the government of said city is required to make by reasons of the location therein of the offices of the Insular Government, and of free services in connection with said offices, there is hereby created a permanent continuing appropriation, from any funds in the Insular Treasury not otherwise appropriated, equal to fifty per centum of the expenses of the government of the city of Baguio exclusive of those amounts which appear as expenses by reason of interdepartmental charges and charges against the Insular Government for services and supplies."

PROVINCIAL GOVERNMENTS.

THE PROVINCIAL GOVERNMENTS OF THE PHILIPPINE ISLANDS.

GENERAL BALANCE SHEET, DECEMBER 31, 1913.

Current Assets:		ASSETS.	
Cash (for Provincial Funds)	2,328,017.87		
Accounts receivable	265,433.77		
Supplies and sales stock	481,375.14		
Industrial products	15,780.04		
Deferred charges	5,386.32		
Advances to disbursing officers	138,797.46		
		8,234,790.10	
Cash (for accounts payable)		497,822.42	8,732,612.52
Special and Trust Fund Assets:			
Cash (see contra)			5,576,934.08
LOANS TO MUNICIPALITIES			153,737.03
ILOILO FAIR STOCK			2,000.00
EXCHANGE STORES			20,500.00
Fixed Assets:			
Real estate	575,845.31		
Real estate, school	209,864.06		
Buildings	3,448,719.58		
School buildings	1,947,937.32		
Roads, bridges, and ferries	30,311,375.47		
Parks and monuments	63,346.41		
Irrigation works	62,913.98		
Waterworks and artesian wells	207,325.87		
Telegraph and telephone lines	127,328.32		
Docks and wharves	367,101.01		
Total value of plant		37,821,757.83	
Office equipment	715,432.81		
General equipment	440,957.18		
Land transportation equipment	194,739.50		
School equipment	276,288.62		
Road and bridge equipment	1,152,886.97		
Osmeña waterworks equipment	2,911.27		
Total value of equipment		2,783,216.35	
			40,104,973.68
Total assets			49,590,757.31
Current Liabilities:		LIABILITIES.	
Accounts payable			497,822.42
Special and Trust Fund Liabilities:			
Municipal Funds	241,009.31		
Insular internal revenue	227,923.20		
Special Funds	2,577,569.62		
Municipal deposits	2,159,765.19		
Deposit and Trust Funds	259,412.43		
Advances, Insular and special	111,254.33		
		5,576,934.08	
LOANS PAYABLE		3,702,385.91	
TERM OBLIGATIONS		15,375.00	
Total liabilities			9,792,517.41
General Fund:		SURPLUS.	
Appropriated	220,880.62		
Unappropriated	448,631.21		
		669,511.83	
Road and Bridge Fund:			
Appropriated	365,947.49		
Unappropriated	346,147.42		
		712,094.91	
Non-Christian Inhabitant Fund:			
Appropriated	4,283.22		
Unappropriated	76,390.73		
		80,673.95	
Township and Settlement Fund:			
Appropriated	23,216.50		
Unappropriated	27,014.04		
		50,230.54	
Provincial Loans Fund:			
Appropriated	894,181.40		
Unappropriated	73,742.97		
		967,874.37	
Other Provincial Funds:			
Appropriated	699,565.27		
Unappropriated	54,839.23		
		754,404.50	
		8,234,790.10	
Principal Account, represented by:			
Loans to municipalities, Iloilo Fair stock, exchange stores and fixed assets, less loans payable and term obligations			36,563,449.80
Total surplus			39,798,239.90
Total liabilities and surplus			49,590,757.31

Detailed schedules and statements in support of the above are contained in a separate volume entitled "Report of the Auditor for the Philippine Islands, Part II."

GENERAL STATEMENT OF INCOME, EXPENSE, AND OUTLAY.

	Provincial funds.		Principal account.		Total.	
	1913.	1912.	1913.	1912.	1913.	1912.
INCOME.						
Revenue from Taxation:						
Cedulas.....	2,863,608.50	2,746,889.15			2,863,608.50	2,746,889.15
Weights and measures.....	65,980.78	45,048.03			65,980.78	45,048.03
Internal-revenue percentage.....	1,729,054.50	1,730,230.12			1,729,054.50	1,730,230.12
Cart tax.....	16,642.60	15,055.65			16,642.60	15,055.65
Road tax, Act 1396.....	151,990.00	157,309.60			151,990.00	157,309.60
REAL PROPERTY TAX—						
1911 and previous years.....	121,098.09	289,070.03			121,098.09	289,070.03
1912.....	146,939.49	892,146.91			146,939.49	892,146.91
1913.....	945,130.35				945,130.35	
Customs collections.....	430,281.19	462,374.90			430,281.19	462,374.90
Cedulas (Moro).....	54,110.00	45,333.00			54,110.00	45,333.00
Real property tax (Moro).....	47,239.63	41,176.72			47,239.63	41,176.72
Road tax (Moro).....	137,580.50	85,857.50			137,580.50	85,857.50
Franchise tax.....	4,730.28	1,258.62			4,730.28	1,258.62
Shellfishing licenses.....	12,455.00	7,050.00			12,455.00	7,050.00
Total revenue from taxation.....	6,726,840.91	6,518,800.23			6,726,840.91	6,518,800.23
Sundry Revenue:						
Registry of property.....	28,103.24	22,546.88			28,103.24	22,546.88
Registry of mining claims.....	4,653.35	3,653.45			4,653.35	3,653.45
Interest on deposits and loans.....	166,111.34	132,035.84			166,111.34	132,035.84
Telephone rentals.....	35,659.61	30,710.75			35,659.61	30,710.75
Receipts from launches.....	17,132.39	3,483.54			17,132.39	3,483.54
Draft and transfer premiums.....	1,557.52	2,962.22			1,557.52	2,962.22
Judicial fees, Act 1396.....	1,044.07	2,631.63			1,044.07	2,631.63
Receipts from operation.....	1,253.57	1,705.23			1,253.57	1,705.23
Tolls.....	33,509.65	21,437.83			33,509.65	21,437.83
Tribal ward court fines.....	3,677.22	1,780.34			3,677.22	1,780.34
Miscellaneous.....	46,316.74	41,110.51			46,316.74	41,110.51
Total sundry revenue.....	339,018.70	264,058.22			339,018.70	264,058.22
Total income.....	7,065,859.61	6,782,858.45			7,065,859.61	6,782,858.45
EXPENSE.						
Administration:						
Salaries of officers and employees.....	1,549,242.79	1,472,353.90			1,549,242.79	1,472,353.90
Salaries and maintenance of jailer and guards.....	123,381.22	128,982.30			123,381.22	128,982.30
Maintenance of prisoners.....	181,401.29	179,946.25			181,401.29	179,946.25
Rentals.....	14,688.83	17,297.16			14,688.83	17,297.16
Office expenses.....	231,079.75	187,239.60			231,079.75	187,239.60
Traveling expenses and per diems.....	190,180.71	158,777.95			190,180.71	158,777.95
Incidental expenses.....	161,195.00	227,775.06			161,195.00	227,775.06
Aid to municipalities.....	113,084.39	36,661.24			113,084.39	36,661.24
Justice.....	27,025.60	21,790.02			27,025.60	21,790.02
Interest on bonds and loans.....	126,295.47	84,762.55			126,295.47	84,762.55
Customs (Moro).....	39,645.12	38,192.52			39,645.12	38,192.52
Audits (Moro).....	11,077.88	10,253.95			11,077.88	10,253.95
Public health.....	157,907.69	2,676.38			157,907.69	2,676.38
Public works (Moro).....	12,719.63	8,159.23			12,719.63	8,159.23
Investigations and surveys.....	16,947.40	12,993.34			16,947.40	12,993.34
Operation of toll roads, bridges, and ferries.....	7,309.71	4,991.55			7,309.71	4,991.55
Public education.....	155,478.20	119,984.84			155,478.20	119,984.84
Operation of trade schools.....	12,539.29	23,216.37			12,539.29	23,216.37
Operation of waterworks and artesian wells.....	29,620.35	4,773.58			29,620.35	4,773.58
Operation of telegraphs and telephones.....	5,972.40	5,437.81			5,972.40	5,437.81
Operation of vessels and launches.....	73,693.64	56,241.78			73,693.64	56,241.78
Operation of land transportation.....	43,630.61	51,672.17			43,630.61	51,672.17
Operation of provincial farm (Moro).....	14,720.09	20,796.29			14,720.09	20,796.29
Operation of household industries.....	280.14				280.14	
Total administration.....	3,299,117.20	2,874,975.84			3,299,117.20	2,874,975.84
Maintenance:						
Buildings.....	43,014.42	45,926.40			43,014.42	45,926.40
School buildings.....	26,214.82	13,033.66			26,214.82	13,033.66
Roads, bridges, and ferries.....	1,837,465.98	1,656,470.76			1,837,465.98	1,656,470.76
Parks and monuments.....	34,860.75	23,973.78			34,860.75	23,973.78
Waterworks and artesian wells.....	3,650.48	1,786.12			3,650.48	1,786.12
Telegraph and telephone lines.....	50,732.76	46,088.43			50,732.76	46,088.43
Docks and wharves.....	14,303.10	43,094.29			14,303.10	43,094.29
Office equipment.....	4,733.16	4,391.30			4,733.16	4,391.30
General equipment.....	17,160.38	14,727.49			17,160.38	14,727.49
Land transportation equipment.....	12,800.75	12,434.46			12,800.75	12,434.46
School equipment.....	1,722.52	1,448.46			1,722.52	1,448.46
Road and bridge equipment.....	51,621.45	44,322.71			51,621.45	44,322.71
Total maintenance.....	2,098,280.57	1,907,697.86			2,098,280.57	1,907,697.86
Total expense.....	5,397,397.77	4,782,673.70			5,397,397.77	4,782,673.70

General Statement of Income, Expense, and Outlay—Continued.

	Provincial funds.		Principal account.		Total.	
	1913.	1912.	1913.	1912.	1913.	1912.
EXPENSE—Continued.						
EXCESS OF INCOME OVER EXPENSE.....	1,668,461.84	2,000,184.75			1,668,461.84	2,000,184.75
AID FROM INSULAR GOVERNMENT.....	2,355,624.41	2,396,875.86			2,355,624.41	2,396,875.86
SUPPLIES BROUGHT INTO ACCOUNT.....	(27.24)	(3,153.00)			(27.24)	(3,153.00)
VOLUNTARY CONTRIBUTIONS.....	15,234.49				15,234.49	
MUNICIPAL CONTRIBUTIONS.....	1,300.00				1,300.00	
TRANSFERRED TO SPECIAL FUNDS.....	(5,000.00)	(12.95)			(5,000.00)	(12.95)
INVENTORY ADJUSTMENTS.....			(171,761.33)	1,826,075.55	(171,761.33)	1,826,075.55
Net gain for the year.....	4,035,593.50	4,393,894.66	(171,761.33)	1,826,075.55	3,863,832.17	6,219,970.21
Add:						
Surplus at beginning of year.....	4,241,719.26	1,777,711.22	31,692,688.47	27,936,726.30	35,934,407.73	29,714,437.52
Undistributed surplus.....	8,277,312.76	6,171,605.88	31,520,927.14	29,762,801.85	39,798,239.90	35,934,407.73
CAPITAL TRANSACTIONS.						
Loans and Transfers:						
Loans made to provinces.....	755,900.00	3,085,300.00			755,900.00	3,085,300.00
Loans repaid to provinces.....	45,227.15	50,194.29			45,227.15	50,194.29
Principal account credits.....			5,843,649.81	5,065,380.91	5,843,649.81	5,065,380.91
	801,127.15	3,135,494.29	5,843,649.81	5,065,380.91	6,644,776.96	8,200,875.20
Loans made by provinces.....	74,711.00	56,574.00			74,711.00	56,574.00
Loans repaid by provinces.....	747,394.63	405,055.03			747,394.63	405,055.03
Loans returned by provinces.....		759.40				759.40
Principal account debits.....			801,127.15	3,135,494.29	801,127.15	3,135,494.29
	822,105.63	462,388.43	801,127.15	3,135,494.29	1,623,232.78	3,597,882.72
Net loans and transfers.....	(20,978.48)	2,673,105.86	5,042,522.66	1,929,886.62	5,021,544.18	4,602,992.48
Capital Outlays:						
PLANT—						
Real estate.....	38,294.90	46,473.93			38,294.90	46,473.93
Real estate, school.....	17,380.33	12,276.32			17,380.33	12,276.32
Buildings.....	137,407.49	493,302.13			137,407.49	493,302.13
School buildings.....	64,802.33	71,211.35			64,802.33	71,211.35
Roads, bridges, and ferries.....	4,179,551.23	3,431,218.60			4,179,551.23	3,431,218.60
Parks and monuments.....	26,151.22	18,028.38			26,151.22	18,028.38
Irrigation works.....	46,060.26	9,999.84			46,060.26	9,999.84
Waterworks and artesian wells.....	27,937.00	44,632.86			27,937.00	44,632.86
Telegraph and telephone lines.....	12,127.92	25,371.43			12,127.92	25,371.43
Docks and wharves.....	26,494.09	51,041.98			26,494.09	51,041.98
	4,576,206.77	4,203,556.82			4,576,206.77	4,203,556.82
EQUIPMENT—						
Office equipment.....	64,179.89	81,227.63			64,179.89	81,227.63
General equipment.....	106,415.55	50,897.43			106,415.55	50,897.43
Land transportation equipment.....	65,163.87	35,131.03			65,163.87	35,131.03
School equipment.....	42,293.42	28,899.66			42,293.42	28,899.66
Road and bridge equipment.....	168,581.01	199,062.43			168,581.01	199,062.43
Osmeña waterworks equipment.....	(1,296.33)	4,217.48			(1,296.33)	4,217.48
	445,337.41	399,435.66			445,337.41	399,435.66
Total capital outlays.....	5,021,544.18	4,602,992.48			5,021,544.18	4,602,992.48
Net capital transactions.....	(5,042,522.66)	(1,929,886.62)	5,042,522.66	1,929,886.62		
Surplus at end of year (see general balance sheet).....	3,234,790.10	4,241,719.26	36,563,449.80	31,692,688.47	39,798,239.90	35,934,407.73

MUNICIPAL GOVERNMENTS.

MUNICIPAL GOVERNMENTS.

RECAPITULATION OF INCOME AND EXPENDITURES OF ALL MUNICIPALITIES, TOWNSHIPS, AND SETTLEMENTS OF THE PHILIPPINE ISLANDS.

	General Fund.		School Fund.		Cemetery Fund.		Total.	
	1913.	1912.	1913.	1912.	1913.	1912.	1913.	1912.
Income from Operation:								
Revenue from taxation.....	3,785,825.17	3,618,630.09	1,485,646.24	1,535,446.77			5,271,471.41	5,154,076.86
Sundry revenue.....	1,853,857.74	1,625,585.24	12,895.00	5,880.29	14,317.75	15,078.18	1,881,070.49	1,646,543.71
<i>Total income from operation.....</i>	<i>5,639,682.91</i>	<i>5,244,215.33</i>	<i>1,498,541.24</i>	<i>1,541,327.06</i>	<i>14,317.75</i>	<i>15,078.18</i>	<i>7,152,541.90</i>	<i>6,800,620.57</i>
Operation Expenditures:								
Administration.....	3,919,921.34	3,588,998.88	1,436,512.77	1,327,953.58		28.50	5,356,434.11	4,916,980.96
Maintenance.....	434,962.35	442,156.55	55,922.32	32,701.35	22,136.09	18,580.25	513,020.76	493,438.15
<i>Total expense of operation.....</i>	<i>4,354,883.69</i>	<i>4,031,155.43</i>	<i>1,492,435.09</i>	<i>1,360,654.93</i>	<i>22,136.09</i>	<i>18,608.75</i>	<i>5,869,454.87</i>	<i>5,410,419.11</i>
<i>Net income from operation.....</i>	<i>1,284,799.22</i>	<i>1,213,059.90</i>	<i>6,106.15</i>	<i>180,672.13</i>	<i>(7,818.34)</i>	<i>(3,530.57)</i>	<i>1,283,087.03</i>	<i>1,390,201.46</i>
Other receipts.....	75,533.93	56,020.55	631,125.45	464,364.38	4,128.25	9,857.05	710,787.63	530,241.98
Balance at beginning of year.....	1,606,415.77	1,586,583.96	934,879.48	801,006.00	42,947.75	37,980.01	2,584,243.00	2,425,569.97
<i>Total.....</i>	<i>2,966,748.92</i>	<i>2,856,664.41</i>	<i>1,572,111.08</i>	<i>1,446,042.51</i>	<i>39,257.66</i>	<i>44,306.49</i>	<i>4,578,117.66</i>	<i>4,346,013.41</i>
Capital Expenditures:								
Plant.....	605,258.89	611,931.96	382,359.35	459,582.75	119.55	880.56	987,737.79	1,072,395.27
Equipment.....	258,420.12	191,208.00	66,664.54	42,355.28			325,084.66	233,563.28
<i>Total capital expenditures.....</i>	<i>863,679.01</i>	<i>803,139.96</i>	<i>449,023.89</i>	<i>501,938.03</i>	<i>119.55</i>	<i>880.56</i>	<i>1,312,822.45</i>	<i>1,305,958.55</i>
Other payments.....	398,208.66	446,108.68	14,975.00	9,225.00	564.75	478.18	413,748.41	455,811.86
Balance at end of year.....	1,704,861.25	1,606,415.77	1,108,112.19	934,879.48	38,573.36	42,947.75	2,851,546.80	2,584,243.00
<i>Total.....</i>	<i>2,966,748.92</i>	<i>2,856,664.41</i>	<i>1,572,111.08</i>	<i>1,446,042.51</i>	<i>39,257.66</i>	<i>44,306.49</i>	<i>4,578,117.66</i>	<i>4,346,013.41</i>

CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURES OF ALL MUNICIPALITIES, TOWNSHIPS, AND SETTLEMENTS OF THE PHILIPPINE ISLANDS.

INCOME FROM OPERATION.

Revenue from Taxation:

Cedulas	961,266.00	920,324.55					961,266.00	920,324.55
Weights and measures	61,120.21	42,583.81					61,120.21	42,583.81
Licenses, Act 1189.....	637,410.47	566,229.19					637,410.47	566,229.19
Internal-revenue percentage	670,256.00	724,803.88	669,897.14	724,108.34			1,340,153.14	1,448,912.22
REAL PROPERTY TAX—								
1911 and previous years.....	71,332.67	171,384.14	85,076.18	201,851.73			156,408.85	373,235.87
1912	95,413.10	560,692.53	99,216.64	609,486.70			194,629.74	1,170,179.23
1913	617,853.63		631,456.28				1,249,309.91	
Property tax, Act 1397.....	78,446.69	69,436.05					78,446.69	69,436.05
Cart tax	17,113.45	15,637.05					17,113.45	15,637.05
Licenses, municipal	565,501.52	543,776.51					565,501.52	543,776.51
Franchise tax	10,111.43	3,762.38					10,111.43	3,762.38
<i>Total revenue from taxation.....</i>	<i>3,785,825.17</i>	<i>3,618,630.09</i>	<i>1,485,646.24</i>	<i>1,535,446.77</i>			<i>5,271,471.41</i>	<i>5,154,076.86</i>

Sundry Revenue:

Fisheries	275,733.54	250,859.15					275,733.54	250,859.15
Cattle registration	453,215.00	404,637.00					453,215.00	404,637.00
Rents, profits, and privileges	1,035,044.19	865,139.43	26.66	613.09			1,035,070.85	865,752.52
Sales of estrays, Act 1147.....	11,219.18	10,324.24					11,219.18	10,324.24
Justice of the peace collections.....	18,346.03	24,097.92					18,346.03	24,097.92
Voluntary contributions	3,149.63	626.79	8,806.10	2,171.57			11,955.73	2,798.36
Cemetery collections					14,317.75	15,078.18	14,317.75	15,078.18
Municipal fines (Mindanao and Sulu).....	19,058.12	23,400.38					19,058.12	23,400.38
Miscellaneous	38,092.05	46,500.33	4,062.24	3,095.63			42,154.29	49,595.96
<i>Total sundry revenue.....</i>	<i>1,853,857.74</i>	<i>1,625,585.24</i>	<i>12,895.00</i>	<i>5,880.29</i>	<i>14,317.75</i>	<i>15,078.18</i>	<i>1,881,070.49</i>	<i>1,646,543.71</i>
<i>Total income from operation.....</i>	<i>5,639,682.91</i>	<i>5,244,215.33</i>	<i>1,498,541.24</i>	<i>1,541,327.06</i>	<i>14,317.75</i>	<i>15,078.18</i>	<i>7,152,541.90</i>	<i>6,800,620.57</i>

OPERATION EXPENDITURES.

Administration:

Salaries of officers and employees.....	1,767,534.07	1,774,949.46	1,318,531.46	1,210,551.96		28.50	3,086,065.53	2,985,529.92
Salaries of police, jailer, and guards.....	1,018,574.45	938,056.60					1,018,574.45	938,056.60
Maintenance of police, jailer, and guards.....	130,426.03	82,887.53					130,426.03	82,887.53
Maintenance of prisoners.....	79,604.57	71,038.71					79,604.57	71,038.71
Rentals	46,949.62	45,639.03	43,122.05	47,120.15			90,071.67	92,759.18
Office expenses	237,652.50	212,915.85					237,652.50	212,915.85
Traveling expenses	31,196.01	23,873.26					31,196.01	23,873.26
Incidental expenses	269,453.90	241,506.95	28,032.37	29,447.77			297,486.27	270,954.72
Justice	174,593.73	167,683.94					174,593.73	167,683.94
Interest on bonds loans.....	59,397.09	30,543.35	2,071.47	603.66			61,468.56	31,147.01
Public health	102,776.85						102,776.85	
Operation of telegraph and telephones.....	100.00	715.71					100.00	715.71
Industrial operation expenses	1,662.52	(811.51)	44,755.42	40,230.04			46,417.94	39,418.53
<i>Total administration</i>	<i>3,919,921.34</i>	<i>3,588,998.88</i>	<i>1,436,512.77</i>	<i>1,327,953.58</i>		<i>28.50</i>	<i>5,356,434.11</i>	<i>4,916,980.96</i>

Consolidated Statement of Income and Expenditures of all Municipalities, etc.—Continued.

	General Fund.		School Fund.		Cemetery Fund.		Total.	
	1913.	1912.	1913.	1912.	1913.	1912.	1913.	1912.
OPERATION EXPENDITURES—Continued.								
Maintenance:								
Buildings	129,278.65	127,992.56	51,354.97	30,555.74			180,633.62	158,548.80
Streets, bridges, and ferries.....	259,622.81	269,451.91					259,622.81	269,451.91
Parks and monuments.....	7,996.86	2,367.81	2,421.84	952.85			10,418.70	3,320.66
Irrigation works	345.08	2,225.08					345.08	2,225.08
Waterworks and artesian wells.....	13,937.61	11,734.34	106.79	43.40			14,044.40	11,777.74
Telegraph and telephone lines.....	643.05	308.49					643.05	308.49
Docks and wharves	3,036.80	11,831.11					3,036.80	11,831.11
Office equipment	7,757.10	6,517.23					7,757.10	6,517.23
General equipment	5,486.09	2,407.28					5,486.09	2,407.28
Land transportation equipment.....	2,875.99	2,576.50					2,875.99	2,576.50
School equipment			2,038.72	1,149.36			2,038.72	1,149.36
Street and bridge equipment.....	1,408.17	2,801.89					1,408.17	2,801.89
Cemeteries	2,574.14				22,136.09	18,580.25	24,710.23	20,522.60
<i>Total maintenance</i>	<u>434,962.35</u>	<u>442,156.55</u>	<u>55,922.32</u>	<u>32,701.35</u>	<u>22,136.09</u>	<u>18,580.25</u>	<u>513,020.76</u>	<u>493,438.15</u>
<i>Total expense of operation</i>	<u>4,354,883.69</u>	<u>4,031,156.43</u>	<u>1,492,435.09</u>	<u>1,360,654.93</u>	<u>22,136.09</u>	<u>18,608.75</u>	<u>5,869,464.87</u>	<u>5,410,419.11</u>
<i>Net income from operation</i>	<u>1,284,799.22</u>	<u>1,213,059.90</u>	<u>6,106.15</u>	<u>180,672.13</u>	<u>(7,818.34)</u>	<u>(3,530.57)</u>	<u>1,283,087.03</u>	<u>1,390,201.46</u>
LOANS FROM PROVINCES.....	55,011.00	45,324.00	19,700.00	12,250.00			74,711.00	57,574.00
AID FROM INSULAR GOVERNMENT ACTS 1989, 2059, 2199, AND 2288.....	4,500.00		389,185.59	119,523.03			393,685.59	119,523.03
AID FROM PROVINCIAL GOVERNMENT.....	5,855.68	9,032.20	2,103.60	1,100.00			7,959.28	10,132.20
TRANSFER FROM GENERAL FUND TO PUBLIC WORKS FUNDS, ACT 1815.....	9,752.50	1,500.00					9,752.50	1,500.00
TRANSFER BETWEEN FUNDS.....	414.75	164.35	220,136.26	331,491.35	4,128.25	9,857.05	224,679.26	341,512.75
BALANCE AT BEGINNING OF YEAR.....	1,605,285.77	1,586,583.96	934,879.48	801,006.00	42,947.75	37,980.01	2,583,113.00	2,425,569.97
BALANCE AT BEGINNING OF YEAR, PUBLIC WORKS FUND, ACT 1815.....	1,130.00						1,130.00	
<i>Total</i>	<u>2,966,748.92</u>	<u>2,855,664.41</u>	<u>1,572,111.08</u>	<u>1,446,042.51</u>	<u>39,257.66</u>	<u>44,306.49</u>	<u>4,578,117.66</u>	<u>4,346,013.41</u>
CAPITAL EXPENDITURES.								
Plant:								
Real estate	108,320.86	67,783.93	46,040.80	56,334.21	97.00	751.46	154,458.66	124,869.60
Buildings	338,259.13	360,690.06	325,333.92	398,801.20	22.55		663,615.60	759,491.26
Buildings, Public Works Fund, Act 1815.....	1,756.68						1,756.68	
Streets, bridges, and ferries.....	78,422.22	78,955.10					78,422.22	78,955.10
Streets, bridges, and ferries, Public Works Fund, Act 1815.....	1,413.23	370.00					1,413.23	370.00
Parks and monuments.....	2,330.00	17,790.40	10,299.71	3,525.55		129.10	12,629.71	21,445.05
Irrigation works	171.60	811.34					171.60	811.34
Waterworks and artesian wells.....	69,256.42	80,189.30	684.92	921.79			69,941.34	81,111.09
Telegraph and telephone lines.....	1,113.54	1,780.07					1,113.54	1,780.07
Docks and wharves	4,215.21	3,561.76					4,215.21	3,561.76
<i>Total plant</i>	<u>605,258.89</u>	<u>611,931.96</u>	<u>382,359.35</u>	<u>459,582.75</u>	<u>119.55</u>	<u>880.56</u>	<u>987,737.79</u>	<u>1,072,395.27</u>
Equipment:								
Office equipment	116,750.78	109,745.29					116,750.78	109,745.29
General equipment	116,582.01	63,106.31					116,582.01	63,106.31
Land transportation equipment.....	15,220.26	7,625.45					15,220.26	7,625.45
School equipment		28.75	66,664.54	42,355.28			66,664.54	42,384.03
Street and bridge equipment.....	9,867.07	10,702.20					9,867.07	10,702.20
<i>Total equipment</i>	<u>258,420.12</u>	<u>191,208.00</u>	<u>66,664.54</u>	<u>42,355.28</u>			<u>325,084.66</u>	<u>233,568.28</u>
<i>Total capital expenditures</i>	<u>863,679.01</u>	<u>803,139.96</u>	<u>449,023.89</u>	<u>501,938.03</u>	<u>119.55</u>	<u>880.56</u>	<u>1,312,822.45</u>	<u>1,305,958.55</u>
REPAYMENT OF LOANS.....	164,169.65	103,215.45	14,975.00	9,225.00			179,144.65	112,440.45
TRANSFER BETWEEN FUNDS.....	224,114.51	341,034.57			564.75	478.18	224,679.26	341,512.75
TRANSFER TO PUBLIC WORKS FUND, ACT 1815.....	9,752.50	1,500.00					9,752.50	1,500.00
CREDIT UNDER SECTION 49, ACT 1792.....	172.00						172.00	
CREDIT UNDER SECTION 50, ACT 1792.....		358.66						358.66
BALANCE AT END OF YEAR PUBLIC WORKS FUND, ACT 1815.....	7,712.59	1,130.00					7,712.59	1,130.00
BALANCE AT END OF YEAR.....	1,697,148.66	1,605,285.77	1,108,112.19	934,879.48	38,573.36	42,947.75	2,843,834.21	2,583,113.00
<i>Total</i>	<u>2,966,748.92</u>	<u>2,855,664.41</u>	<u>1,572,111.08</u>	<u>1,446,042.51</u>	<u>39,257.66</u>	<u>44,306.49</u>	<u>4,578,117.66</u>	<u>4,346,018.41</u>

APPENDIX.

SUMMARY OF BALANCES OF ACCOUNTS.

SUMMARY OF BALANCES OF ACCOUNTS (TRIAL BALANCE).

<i>DEBIT ACCOUNTS.</i>	Balances June 30, 1913.	Net appropriations (see page 151).	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Cash:								
Insular Treasury and deposi- tories	62,986,687.40			95,862,995.64		158,849,683.04	99,926,157.35	58,923,525.69
Collecting and disbursing of- ficers	4,365,865.16			5,609,607.17		9,975,472.33	5,906,321.28	4,069,151.05
<i>Total cash</i>	67,352,552.56			101,472,602.81		168,825,155.37	105,832,478.63	62,992,676.74
Real estate	24,311,269.43			755,859.26		25,067,128.69	213,689.54	24,853,439.15
Public works and improvements...	44,691,695.17			1,710,983.69		46,402,678.86	4,640,381.94	41,762,296.92
Equipment	17,350,274.79			691,718.45		18,041,993.24	915,560.45	17,126,432.79
Philippine Railway Company.....	2,806,516.79			341,956.44		3,148,473.23	33,165.62	3,115,307.61
Manila Railway Company.....	33,611.45			263,342.68		296,954.13	263,087.12	33,867.01
Investments	18,443,317.41			3,718,992.00		22,162,309.41	709,303.50	21,453,005.91
Accounts receivable	3,149,559.82			1,496,767.72		4,646,327.54	1,708,925.19	2,937,402.35
Due from United States mints— Gold Standard Fund	258,847.80			159,411.00		418,258.80	191,615.80	226,643.00
Supplies	5,417,427.06			373,363.82		5,790,790.88		5,790,790.88
Prepayments	143,264.95			301,351.05		444,616.00	112,890.01	331,725.99
<i>Total debits</i>	183,958,337.23			111,286,348.92		295,244,686.15	114,621,097.80	180,623,588.35
CREDIT ACCOUNTS.								
Appropriations (Insular):								
Bureaus and offices, Schedule No. 1.....	1,105,220.52	11,457,840.15	(49,575.98)	4,188,346.99	4,747.08	16,706,578.76	15,492,255.62	1,214,323.14
Capital operations, Schedule No. 2.....	8,372,828.02	(2,430,937.48)	(245,000.00)	5,181,649.82	(2,704.30)	10,875,836.06	5,131,430.11	5,744,405.95
Miscellaneous accounts, Sched- ule No. 3.....	510,391.91	392,657.41	(126,324.02)	35,777.69	2,041.99	814,544.98	490,140.68	324,404.30
Fixed charges, Schedule No. 4.....		767,134.32		384,582.48		1,151,716.80	1,151,716.80	
Aid to provinces and cities, Schedule No. 5.....		829,922.71				829,922.71	829,922.71	
Public works from revenue, Schedule No. 6.....	2,440,745.61	1,646,097.00	420,900.00	62,413.12		4,570,155.73	2,593,497.66	1,976,658.07
<i>Total appropriated surplus</i>	12,429,186.06	12,662,714.11		9,852,770.10	4,084.77	34,948,755.04	25,688,963.58	9,259,791.46
Unreleased appropriations	148,053.61	61,946.39				210,000.00		210,000.00
Available for appropriation.....	1,652,980.56	(12,724,660.50)	11,567,878.28			496,198.34		496,198.34
Insular revenue, Schedule No. 7.....			(11,567,878.28)	11,567,878.28				
Sinking Fund reserves, Schedule No. 8.....	3,306,636.71			351,802.17		3,658,438.88	177,110.66	3,481,328.22
Principal account surplus.....	45,250,889.14			2,901,713.81		48,152,602.95	5,583,912.29	42,568,690.66
Gold Standard Fund	18,369,357.22			610,765.08		18,980,122.30	577,649.55	18,402,472.75
Depository funds in Treasury.....	7,634,383.52			65,373,640.49		73,008,024.01	61,925,488.77	11,082,535.24
Silver Certificate Redemption Fund	31,568,431.00			2,140,000.00		33,708,431.00	3,662,861.00	30,045,570.00
Miscellaneous Trust Funds, Sched- ule No. 9.....	1,164,759.39			8,187,473.39		9,352,232.78	8,023,085.41	1,329,147.37
Special Funds, Schedule No. 10.....	5,667,725.04			11,594,593.35		17,262,318.39	11,286,998.21	5,975,320.18
Accounts payable, Special and Trust Funds	5,756.42			1,746.45		7,502.87	4,988.12	2,514.75
City of Manila Funds, Schedule No. 11.....	1,978,154.64			2,762,702.44		4,740,857.08	3,510,694.01	1,230,163.07
City of Manila, accounts payable...	20,366.26			223,879.99		244,246.25	8,466.53	235,779.72
City of Manila, sundry liabilities...	22,599,605.77			626,956.23		23,226,562.00	28,338.65	23,198,223.35
Warrants Payable Fund.....	4,212,114.30			33,361,821.99		37,573,936.29	34,337,807.58	3,236,128.71
Bonded debt	24,000,000.00					24,000,000.00		24,000,000.00
Accounts payable (appropriated surplus)	3,941,098.09			2,217,638.15		6,158,736.24	331,758.87	5,826,977.37
Deferred income	8,839.50			37,038.33		45,877.83	8,839.50	37,038.33
Accounts payable, franchise taxes..				11,910.08		11,910.08	6,201.25	5,708.83
<i>Total credits</i>	183,958,337.23			151,824,330.33	4,084.77	335,786,752.33	155,163,163.98	180,623,588.35

SCHEDULES SUPPORTING SUMMARY OF BALANCES OF ACCOUNTS.

Schedule No. 1.—APPROPRIATED SURPLUS—BUREAUS AND OFFICES.

Titles of accounts.	Balances June 30, 1913.	Net appropriations (see page 151).	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Legislative:								
The Philippine Commission.....		59,862.80				59,862.80	59,862.80	
The Philippine Assembly.....	3,407.50	266,775.08				270,182.58	270,182.58	
Secretaries, United States Commis- sioners		1,007.50				1,007.50	1,007.50	
Executive:								
EXECUTIVE DEPARTMENT—								
The Executive		69,155.56				69,155.56	69,155.56	
Executive Bureau	56,450.26	321,626.45		15,122.14		393,198.85	393,198.85	
Bureau of Audits.....	(14,205.57)	306,117.17				291,911.60	291,911.60	
Bureau of Civil Service.....		48,319.68		209.84		48,529.52	46,529.52	2,000.00
DEPARTMENT OF THE INTERIOR—								
Bureau of Health.....	180,471.19	564,231.07	58,500.00	100,493.25	(37.59)	903,657.92	862,323.86	40,334.06
Bureau of Lands.....	46,611.18	294,765.05		383,809.95		725,186.18	711,076.18	14,110.00
Bureau of Science.....	39,366.09	186,152.20		62,645.58		288,163.87	278,329.52	9,834.35
Bureau of Forestry.....	2,893.33	113,457.42		1,068.13		117,418.88	117,418.88	
Bureau of Quarantine Service.....		58,993.86	(5,000.00)	1,832.56		55,826.42	55,826.42	
Weather Bureau		112,103.36		182.07		112,285.43	108,915.43	3,370.00
DEPARTMENT OF COMMERCE AND PO- LICE—								
Philippine Constabulary		2,146,002.72		14,973.11		2,160,975.83	2,064,900.83	96,075.00
Bureau of Public Works.....	89,365.27	213,305.88	(159,000.00)	2,064,606.33	2,204.68	2,210,482.16	2,210,482.16	
Bureau of Navigation—Navi- gation division		709,650.00		192,532.62		902,182.62	672,568.37	229,614.25
Bureau of Navigation—Light- house division		242,300.00		5.00		242,305.00	137,519.45	104,785.55
Bureau of Navigation—Port Works division	12,901.45	268,800.00		2,075.00		283,776.45	198,212.76	85,563.69
Bureau of Posts.....	272,890.76	108,174.64		747,746.95	2,539.24	1,131,351.59	1,020,293.94	111,057.65
Bureau of Coast and Geodetic Survey	636.97	117,352.85		226.29		118,216.11	115,216.11	3,000.00
Bureau of Labor.....		31,603.60				31,603.60	31,603.60	
The Consulting Architect.....		6,000.00				6,000.00	6,000.00	
The Supervising Railway Ex- pert		16,506.62		13,875.65		30,382.27	30,382.27	
Board of Rate Regulation.....		2,347.96				2,347.96	2,347.96	
DEPARTMENT OF FINANCE AND JUSTICE—								
Bureau of Justice.....	3,914.34	95,834.78				99,749.12	99,749.12	
Bureau of Customs.....	80,560.70	412,945.52		86,493.83	28.25	580,028.30	562,605.04	17,423.26
Bureau of Internal Revenue.....	10,294.04	292,082.80		52,863.20	12.50	355,252.54	355,252.54	
Bureau of the Treasury.....	18,203.79	107,074.78		791.00		126,069.57	123,069.57	3,000.00
DEPARTMENT OF PUBLIC INSTRU- CTION—								
Bureau of Agriculture.....	21,120.33	506,282.92	(400.00)	32,666.31		559,669.56	557,407.17	2,262.39
Bureau of Education.....	13,940.48	2,345,128.27	21,324.02	42,825.11		2,423,217.88	2,373,857.03	49,360.85
Bureau of Prisons—Prison divi- sion	132,125.55	208,299.28		36,046.63		376,471.46	376,471.46	
The University of the Philip- pines	68,725.30	648,239.67	35,000.00	25,116.79		777,081.76	356,297.62	420,784.14
The Philippines Library.....	19,102.76	49,089.50		1,717.85		69,910.11	48,662.16	21,247.95
Judicial:								
THE JUDICIARY—								
Courts including justices of the peace, Act 2041.....	46,444.80	489,410.37		308,421.80		844,276.97	844,276.97	
Code Committee, Act 1941.....		38,840.79				38,840.79	38,840.79	
Total	1,105,220.52	11,457,840.15	(49,575.98)	4,188,346.99	4,747.08	16,706,578.76	15,492,255.62	1,214,323.14

Schedule No. 2.—APPROPRIATED SURPLUS—CAPITAL OPERATION ACCOUNTS.

Commissary stores—Constabulary, Act 242	3,800.46			2,036.59		5,837.05	2,247.79	3,589.26
Supply Fund—Constabulary, Act 1873.....	320,000.00	(320,000.00)						
Marine railway and repair shop—Navi- gation, Act 1416	80,820.05			274,335.98		355,156.03	254,627.73	100,528.30
Arrastre plant—Bureau of Customs, Act 897	133,666.61	(132,237.83)		111,548.84		112,977.62	111,192.62	1,785.00
Pier Fund—Bureau of Customs.....	8,170.65			23,493.50		31,664.15	31,664.15	
Coal Supply Fund—Bureau of Customs, Act 1361	136,922.20			121,563.30	224.71	258,710.21	118,714.42	139,995.79
Opium Fund—Bureau of Internal Re- venue, Acts 1761, 1910	68,917.73	(64,577.14)		42,852.65		47,193.24	47,193.24	
Fidelity Bond Premium Fund—Bureau of the Treasury, Act 1739	104,646.86			31,693.46		136,340.32	21,854.08	114,486.24
Forage Supply Fund—Bureau of Agri- culture, Act 1954	23,171.54			33,884.84	650.97	57,707.35	34,875.29	22,832.06

SCHEDULE NO. 2.—Appropriated Surplus—Capital Operation Accounts—Continued.

Titles of accounts.	Balances June 30, 1913.	Net appropriations (see page 151).	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Plow Fund—Bureau of Agriculture, Act 1954	22,410.01	(22,410.01)						
Cattle Quarantine Stations Fund—Bureau of Agriculture, Act 1954	6,651.34			335.96		6,987.30	2,801.27	4,186.03
Automobile service, Mountain Province, Acts 1994, 2070, 2187	(17,665.25)			78,589.02		60,923.77	6,008.01	54,915.76
Supply Fund—Bureau of Education, Act 1873	350,000.00	(350,000.00)						
Supply division—Bureau of Supply	3,585,950.56	(598,079.02)	(245,000.00)	3,200,900.25		5,943,771.79	3,304,180.52	2,639,591.27
Cold storage division—Bureau of Supply	87,629.95	(89,909.37)		302,840.96		300,561.54	300,561.54	
Bureau of Printing, Act 296	769,997.95	(493,623.10)		419,336.56		695,711.41	390,847.02	304,864.39
Industrial division—Bureau of Prisons	295,083.76	(264,683.02)		301,900.18	(3,786.12)	328,514.80	278,514.80	50,000.00
Supreme Court library—Judiciary, Act 1660	4,736.00			4,980.00		9,716.00	5,839.57	3,876.43
Friar Lands Loan Fund, Act 1736	50,000.00			1,706.82		51,706.82		51,706.82
The Insurance Fund, Act 1728	495,736.16	50,000.00		7,527.77		553,263.93	78,816.01	474,447.92
The Agricultural Bank—Bureau of the Treasury, Act 1865	1,210,942.98			113,509.66		1,324,452.64	11,433.88	1,313,018.76
Cebu pumping station—Bureau of Customs	21,461.41	(26,031.55)		6,635.75		2,065.61	2,065.61	
Cebu arrastre plant—Bureau of Customs	4,008.21	(32.71)		266.50		4,242.00	434.00	3,808.00
Sales Agency Fund, Acts 2061, 2192	7,663.49	30,000.00		27,579.46	206.14	65,349.09	41,327.65	24,021.44
Insular Government Rice Fund, Act 2155		1,169.52		35,052.25		36,221.77	36,221.77	
Regulating motor vehicle traffic, Act 2159	4,646.85			6,482.50		11,129.35	11,129.35	
Supply Fund—Bureau of Navigation, Act 1873	500,000.00	(500,000.00)						
Los Baños quarry, Act 2059	(886.68)			23,544.17		22,657.49	22,657.49	
Baguio water system, Act 2189	7,924.08			3,278.78		11,202.86	6,917.33	4,285.53
Rice Colonization and Plantation Fund, Act 2254	86,521.10	300,000.00		5,250.82		391,771.92	9,304.97	382,466.95
Moro and Non-Christian Colonization and Plantation Fund, Act 2280		50,000.00				50,000.00		50,000.00
Iloilo Pier Fund		(523.25)		523.25				
Total	8,372,828.02	(2,430,937.48)	(245,000.00)	5,181,649.82	(2,704.30)	10,875,836.06	5,131,430.11	5,744,405.95

Schedule No. 3.—APPROPRIATED SURPLUS—MISCELLANEOUS ACCOUNTS.

General purposes	52,254.53		3,484.90		55,739.43	55,739.43		
Ship subsidies, Acts 1715, 2118	51,549.77				51,549.77	51,549.77		
Cavite police	2,517.37				2,517.37	2,517.37		
Medical School scholarships, Act 1632	9,669.11	(6,733.11)			2,936.00	504.00		2,432.00
Suppression of headhunting, Acts 2069, 2186, 2208	3,763.72	(1,362.71)			2,401.01	2,401.01		
Relief of Blas Cabrera and others, Act 1527	390.00				390.00	25.00		365.00
Purchase of cattle—Bureau of Prisons, Act 1902	2,010.78	(2,010.78)						
Municipal teachers	50,000.00	(26,324.02)			23,675.98	23,675.98		
Legal services	1,511.28				1,511.28	1,511.28		
Government pupils, Act 2219	30,000.00	(15,944.09)			14,055.91	14,055.91		
Philippines Exposition, Acts 2225, 2284	10,000.00	105,000.00		18,909.81	2,041.99	135,951.80	55,052.05	80,899.75
Scholarships, Veterinary College, Acts 2105, 2302	2,255.22	7,000.00			9,255.22	4,036.66		5,218.56
Anti-Tuberculosis Society, Act 2247	29,166.67				29,166.67	25,000.00		4,166.67
Protection of infants, Act 2247	7,000.00				7,000.00	6,000.00		1,000.00
Mary Johnston Hospital, Act 2247	4,666.67				4,666.67	4,000.00		666.67
Scholarships, School of Forestry, Acts 2168, 2253	46,478.10				46,478.10	23,712.39		22,765.71
Advertising Philippine products, Act 2058	17,880.66			6,252.84	24,133.50	12,506.68		11,627.82
Postal Savings Bank deficit, section 19, Act 1493		5,425.85			5,425.85	5,425.85		
Cadastral surveys, Acts 2075, 2259		.01			.01	.01		
Sultan of Sulu and advisers, Act 1416		5,850.00			5,850.00	5,850.00		
Deportation of vagrants, Act 899		320.00			320.00	320.00		
School of Household Industries, Acts 2110, 2218	92,515.89	(69,675.95)		2,140.19	24,980.13	24,980.13		
Committee on Infant Mortality, Acts 2116, 2246	20,863.95				20,863.95	8,111.40		12,752.55
Panama-Pacific Exposition, Act 2163	70,685.87	50,000.00			120,685.87	3,769.63		116,926.24
Locust boards, Act 2121		80,542.04		3.32	80,545.36	80,545.36		
Rizal Museum, Calamba, Act 2153	5,000.00	(5,000.00)						
Suppression of rinderpest, Act 1902	4,110.45	(4,110.45)						
Rizal biography, Act 2078	25,000.00	(1,000.00)			24,000.00	24,000.00		
Government fellowships, Act 2095	49,851.49	(42,288.07)			7,563.42	7,563.42		
Gratuitous medical services		100,000.00	(100,000.00)					

SCHEDULE No. 3.—Appropriated Surplus—Miscellaneous Accounts—Continued.

Titles of accounts.		Balances June 30, 1913.	Net appropriations (see page 151).	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Cajas de Comunidad, Act 2166.....		5,000.00	(4,986.46)		4,986.46		5,600.00		5,000.00
Tobacco experimental stations, Act 2229..		10,000.00	(9,217.56)				782.44	782.44	
Philippine National League, Act 2247.....		4,083.33					4,083.33	3,500.00	583.33
Presidential committee, Act 2263.....		60,000.00					60,000.00		60,000.00
Agricultural stations, Act 2226.....			43,015.74		.17		43,015.91	43,015.91	
Total		510,391.91	392,657.41	(126,324.02)	35,777.69	2,041.99	814,544.98	490,140.68	324,404.30

Schedule No. 4.—APPROPRIATED SURPLUS—FIXED CHARGES.

Interest on friar lands bonds, Act 1749.....	193,770.26	88,329.74	282,100.00	282,100.00	
Interest on public works bonds, Act 1954.....	201,500.00		201,500.00	201,500.00	
Contribution Public Works Bonds Sink- ing Fund, Acts 1729 and 1954.....	58,200.00		58,200.00	58,200.00	
Interest and expense, Philippine Rail- way bonds, Act 1730.....	311,355.49	33,165.62	344,521.11	344,521.11	
Interest on Manila Railway bonds, Act 1730.....	2,308.57	263,087.12	265,395.69	265,395.69	
Total	767,134.32	384,582.48	1,151,716.80	1,151,716.80	

Schedule No. 5.—APPROPRIATED SURPLUS—INSULAR AID TO PROVINCES AND CITIES.

Salary and expenses lieutenant-governor of Samar	3,000.00		3,000.00	3,000.00	
Province of Mindoro	16,700.00		16,700.00	16,700.00	
Province of Palawan	12,055.00		12,055.00	12,055.00	
Province of Agusan, Act 2208.....	35,350.00		35,350.00	35,350.00	
Province of Batanes.....	7,500.00		7,500.00	7,500.00	
Province of Nueva Vizcaya, Act 2208.....	15,650.00		15,650.00	15,650.00	
Mountain Province, Act 2208.....	73,150.00		73,150.00	73,150.00	
City of Manila, Act 1765.....	625,000.00		625,000.00	625,000.00	
City of Baguio, Act 1963.....	41,517.71		41,517.71	41,517.71	
Total	829,922.71		829,922.71	829,922.71	

Schedule No. 6.—APPROPRIATED SURPLUS—PUBLIC WORKS FROM REVENUE.

Rizal Park, Dapitan, Act 1997.....	(241.62)	241.62			
Leper hospital and buildings, Act 1988.....	3,774.15		3,774.15	3,774.15	
Constabulary buildings and sites, Secre- tary of Commerce and Police, Acts 1988, 2059.....	37,512.04		37,512.04	18,813.50	18,698.54
Repair of Benguet Road, Act 2279.....		126,172.74	2,796.87	128,969.61	128,969.61
Completion and equipment of the Gen- eral Hospital, section 4, Acts 1955, 2264.....	74,559.50	25,000.00		99,559.50	33,284.91
Equipment of the General Hospital, Act 1954.....	37,680.65			37,680.65	37,680.65
Gas plant, General Hospital, Act 1954.....	2,675.83			2,675.83	469.91
Barracks, Mariveles quarantine station, section 4, Act 1955.....	15,106.54		2,000.00	17,106.54	3,606.62
School buildings and teachers' quarters, Act 1688.....	1,872.81			1,872.81	1,710.32
Cavite Boulevard, Act 1745.....	14,948.22	(14,948.22)			162.49
Sibul Springs improvements, Act 2264.....		20,000.00		20,000.00	1,335.24
Sibul Springs Sanitarium, Act 1981.....	8,502.84			8,502.84	18,664.76
Wards, San Lazaro, Acts 1955, 1988.....	38,079.60	(38,079.60)			8,502.84
Animal quarantine station, Manila, Acts 1954, 2059.....	11,849.02	(10,423.19)		1,425.83	1,425.83
Nurses quarters, Baguio, section 4, Act 1955.....	3.37	(3.37)			
Lights, buoys, and beacons, Acts 1954, 1988, 2059.....	143,637.76	(65,000.00)		78,637.76	29,291.17
Irrigation systems, Act 1854.....	506,693.69	(250,000.00)	3.00	255,696.69	154,639.82
Roads and bridges, Act 1837.....	65,034.58			65,034.58	(2,213.20)
Animal quarantine stations, Manila, Iloilo, and Cebu, Act 1855.....	42.06	(42.06)			67,247.78
Iloilo animal quarantine station, Act 1988.....	14,827.85			14,827.85	14,827.85
Disinfecting building, Iloilo, section 4, Act 1955.....	9,500.00	(9,500.00)			
Reconstruction Mariveles wharf, Acts 1902, 1955, 1989, section 4, Act 2264.....	54,941.32	50,000.00		104,941.32	64,510.66
Harbor and river allotment, Acts 1954, 1988, 2059.....	158,365.95	(24,350.61)	(3,649.39)	130,365.95	22,650.71
Artesian wells, Acts 1954, 1988, 2059, 2264..	9,110.67	233,305.03	50,525.80	292,941.50	107,715.24

SCHEDULE NO. 6.—Appropriated Surplus—Public Works from Revenue—Continued.

Titles of accounts.	Balances June 30, 1913.	Net appropriations (see page 151).	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Roads, and bridges, Secretary of Commerce and Police, Acts 1954, 1988, 2059, 2264	60,930.29	790,000.00		7,561.00		858,491.29	509,589.49	348,901.80
Philippine Normal School, Acts 1954, 1988	2,052.00					2,052.00	2,052.00	
Addition, Government Laboratory, Act 1954	1,134.00					1,134.00	696.22	437.78
Hospital and dispensary, Butuan, section 4, Acts 1955, 2070	14,368.19					14,368.19		14,368.19
Construction and equipment of Cebu Hospital, section 4, Act 1955	12,029.53	(10,000.00)	2,000.00			4,029.53	779.35	3,250.18
Communicable disease hospital, Cebu, section 4, Act 1955	28,704.16	(28,468.40)				235.76	235.76	
Improvement, Government Center, Baguio, Act 1989	90.92	(90.92)						
Burnt area, Cebu	(3,649.39)		3,649.39					
Artesian wells, non-Christian tribes provinces, Acts 1994, 2070	3,464.32					3,464.32	3,464.32	
Irrigation plants, non-Christian tribes provinces, Acts 1994, 2070	4,200.00					4,200.00	4,200.00	
Constabulary barracks and quarters, non-Christian tribes Provinces, Acts 1994, 2070, 2194, 2283	7,001.04	30,000.00		.43		37,001.47	5,504.49	31,496.98
School buildings, non-Christian tribes, Act 2194	35,000.00	10,000.00				45,000.00	19,550.00	25,450.00
Improvements, Trinidad stock farm, Act 1994	3,041.88	(2,673.83)				368.05	368.05	
Baguio Teachers' Camp, Acts 1994, 2182, 2194, section 4, Act 1989			5,000.00			5,000.00		5,000.00
Aquarium, Bureau of Science, section 4, Act 1989	2,209.63					2,209.63	2,153.72	55.91
Repairs, Insular ice plant, section 4, Act 1989	5,293.23	(5,293.23)						
Library equipment, Government Laboratory, Act 1988	1,624.08					1,624.08	51.51	1,572.57
Telegraph lines and postal equipment, Act 2264		50,000.00				50,000.00		50,000.00
Public works, Bureau of Public Works, section 4, Act 1989	7,529.39	(7,529.39)						
Public works, Bureau of Education, section 4, Act 1989	24,573.56	(24,573.56)						
Constabulary buildings, Ilagan, Act 2059	19,657.52					19,657.52	78.46	19,579.06
Strong room, Oriente Building, Act 2059	2,472.97	(2,479.45)				(6.48)	(6.48)	
Determination of water rights, Act 2059	19,164.41					19,164.41		19,164.41
River control, Act 2059	25,823.57					25,823.57	13,619.69	12,203.88
Vault and elevator, Court of Land Registration, Act 2059	6,500.00	(1,500.00)				5,000.00		5,000.00
School buildings allotments, Secretary of Public Instruction, Acts 2059, 2264	197,928.08	150,000.00	(200,000.00)			147,928.08	97,928.08	50,000.00
University Hall, Act 2059	27.98	(27.98)						
Stable, Agricultural College, Los Baños, Act 2059	1,653.26					1,653.26	1,509.09	144.17
Barrio schoolhouses, Act 2029	180,256.33					180,256.33	146,259.20	33,997.13
Public works, Agusan, Act 2194	8,100.00	27,600.00				35,700.00	35,700.00	
Public works, Nueva Vizcaya, Act 2194	20,000.00	14,300.00				34,300.00	34,300.00	
Girls' Industrial School, Baguio, Act 2070	19,808.79					19,808.79	6,152.90	13,655.89
School buildings, Bukidnon, Agusan, Act 2070	6,000.00					6,000.00	2,500.00	3,500.00
School buildings, Butuan, Agusan, Act 2070	2,450.00					2,450.00	2,450.00	
Fencing Princessa Estate, Malabon, section 4, Act 1989	388.79					388.79	318.86	69.93
Maintenance, alteration, and repair public buildings, section 4, Act 1989	23,616.79	(105,220.20)	159,000.00			77,396.59	77,396.59	
Naguilian Road, Mountain Province, Act 2283		18,200.00				18,200.00	18,200.00	
Government lumber yard, Bureau of Supply, section 4, Act 1989	13,060.76	(11,571.74)				1,489.02	1,489.02	
Government storehouses, Bureau of Supply, section 4, Act 1989	91,996.44	(23,775.75)	245,000.00			313,220.69	313,220.69	
Construction Cullion leper colony, section 4, Acts 1989, 2059, 2264	23,061.99	50,000.00				73,061.99	14,183.73	58,878.26
Girls' dormitory, Manila, Act 2059	264,318.47					264,318.47	81,760.15	182,558.32
Improvements, Baguio telephone system, section 4, Act 1989	312.90	(116.27)				196.63	196.63	
Irrigation and power plant, Agricultural College, Acts 1988, 2059	8,905.98					8,905.98	100.00	8,805.98

SCHEDULE No. 6.—*Appropriated Surplus—Public Works from Revenue—Continued.*

Titles of accounts.	Balances June 30, 1913.	Net appropriations (see page 161).	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Public works, Bureau of Public Works, Act 1902	4,683.05	(1.00)				4,682.05	4,682.05	
Wireless telegraph stations, Act 2191		57,000.00				57,000.00	4,094.01	52,905.99
Improvements, Mountain Province, Act 2187, Unallotted	3,219.37	(3,219.37)						
Roadway, port district, Act 1902	1,584.92	(1,584.92)						
Novaliches Road, section 4, Act 1989							(207.52)	207.52
San Francisco de Malabon—Buenavista Road, section 4, Act 1989	30.00					30.00	(1,863.12)	1,893.12
Customs revenue cutters, Act 1902, sec- tion 4, Act 1989	71,300.00	(697.00)				70,603.00	70,603.00	
Fire-protection equipment, Baguio, Act 2187	336.00	(8.68)				327.32	327.32	
Artesian wells and irrigation works, non-Christian tribes, Acts 2194, 2283	10,812.70	9,518.85				20,331.55	20,331.55	
Maintenance of Benguet Road, non- Christian tribes, Acts 2194, 2279	(28,315.36)			74.68		(28,240.68)	(28,240.68)	
Nurses' quarters, etc., Bontoc, non- Christian tribes, Act 2194	12,389.44		44,500.00			16,889.44	7,916.48	8,972.96
Improvement of land, General Hospital, Act 2264	7,789.59					7,789.59	1,126.14	6,663.45
Purchase of launch, Quarantine Service, Act 2264	25,000.00	(25,000.00)						
Buildings and equipment "La Gota de Leche," Act 2247	26,000.00					26,000.00		26,000.00
Buildings, Mary Johnston Hospital, Act 2247	22,000.00					22,000.00		22,000.00
Public works, Bureau of Science, sec- tion 4, Act 1989	8,500.00					8,500.00	1,468.36	7,031.64
Purchase of Compañia Tabacalera Li- brary, Act 2223	(100,000.00)	100,000.00						
Disinfecting building, Cebu, section 4, Act 1989	8,000.00		3,000.00			11,000.00		11,000.00
Street and sewer construction, port district, Act 2264	14,701.03	(5,868.24)		1,451.34		10,284.13	10,284.13	
Boloc-Boloc Springs improvements, Act 2264		33.02				33.02	33.02	
Cebu Harbor improvements, Act 2264		35,000.00				35,000.00	6,542.60	28,457.40
Customs building, Iloilo, Act 2264		271.39				271.39	271.39	
Buildings, School of Arts and Trades, Act 2264		17,555.65	200,000.00			217,555.65	2,555.65	215,000.00
Public works, Bureau of Agriculture, Act 2264		37,500.00	400.00			37,900.00	15,463.62	22,436.38
Buildings at Bilibid, Act 2264		68,580.00				68,580.00	24,079.62	44,500.38
Iloilo concrete wharf, Act 2264		75,000.00				75,000.00	56,481.84	18,518.16
Pasig River Bridge construction	(109.26)			(109.26)		(109.26)	(109.26)	
Iloilo Harbor improvements, Act 2264		40,000.00				40,000.00	40,000.00	
Sea-going dredge, Act 2264		155,202.92				155,202.92	155,202.92	
Provincial hospital improvements, Act 2283, non-Christian tribes		30,000.00				30,000.00		30,000.00
Launch, Bureau of Forestry, Act 2283		6,000.00				6,000.00		6,000.00
Sundry expenses, Government Center, Act 2283		71,000.00				71,000.00	30,334.07	40,665.93
Roads, bridges, and irrigation, Agricul- tural College, Act 2264		708.20				708.20	708.20	
Improvement burnt area, Cebu, Act 1393		200.00				200.00	200.00	
Harbor improvements, Cebu, Act 2264		20,000.00				20,000.00	20,000.00	
Total	2,440,745.61	1,646,097.00	420,900.00	62,413.12		4,570,155.73	2,593,497.66	1,976,658.07

Schedule No. 7.—INSULAR REVENUE.

Customs revenue	(6,333,509.09)	6,333,509.09			
Internal revenue	(4,305,325.60)	4,305,325.60			
United States internal revenue	(175,656.53)	175,656.53			
Franchise taxes (Insular)	(67,769.86)	67,769.86			
Miscellaneous revenue	(685,617.20)	685,617.20			
Total	(11,567,878.28)	11,567,878.28			

Schedule No. 8.—SINKING FUND RESERVES.

Friar Lands Bonds Sinking Fund, Act 1749	1,671,722.99		260,013.51	1,931,736.50	177,110.66	1,754,625.84
Public Works Bonds Sinking Fund, Act 1729	1,634,918.72		91,788.66	1,726,707.38		1,726,707.38
Total	3,306,641.71		351,802.17	3,658,443.88	177,110.66	3,481,333.22

Schedule No. 9.—MISCELLANEOUS TRUST FUNDS.

Titles of accounts.	Balances June 30, 1913.	Net appropri- ations.	Transfers.	Receipts.	Supplies brought into account.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Guarantee Fund—Bureau of Lands.....	65,481.62			67,464.48		132,946.10	90,572.26	42,373.84
Guarantee Fund—Bureau of Agriculture	3,797.66			2,367.25		6,164.91	2,060.88	4,104.03
Guarantee Fund—Philippines Constabulary	16.63			236.60		253.23	49.13	204.10
Guarantee Fund—Bureau of Public Works	2,206.20			3,580.00		5,786.20	4,576.20	1,210.00
Estates of deceased employees—Bureau of Justice	5,331.05			8,842.34		14,173.39	9,491.46	4,681.93
Extra services of employees—Bureau of Customs	2,972.74			20,979.97		23,952.71	21,010.79	2,941.92
Services of officers in private bonded warehouses	498.97			766.00		1,264.97	766.00	498.97
Refundable surplus on Customs auction sales	4,202.13			1,407.91		5,610.04	2,346.49	3,263.55
Guarantee Fund—Bureau of Customs.....	487,672.03			5,312,293.28		5,799,965.31	5,103,783.45	696,181.86
Guarantee Fund—Bureau of Internal Revenue	10,649.87			35,147.97		45,797.84	28,613.23	17,184.61
Rizal Monument Fund—Bureau of the Treasury	9,842.84			175.00		10,017.84	140.47	9,877.37
Guarantee Fund—Bureau of Printing.....	107.95			8,056.85		8,164.80	8,139.10	25.70
Bilibid Prisoners' Fund—Bureau of Prisons	3,929.05			5,054.64		8,983.69	4,674.00	4,309.69
Guarantee Fund—Bureau of Prisons.....	93.80					93.80		93.80
Guarantee Fund—University of the Philippines	2,995.26			1,919.69		4,914.95	435.01	4,479.94
Guarantee Fund—Bureau of Education..	43.62			1,356.31		1,399.93	344.39	1,055.54
Supreme Court Fund—Judiciary.....	4,342.34			8,722.62		13,064.96	8,083.17	4,981.79
Judiciary Fund—Judiciary.....	111,778.49			116,042.40		227,820.89	94,961.38	132,859.51
Sheriff of Manila Fund—Judiciary.....	16,182.83			23,262.75		39,445.58	26,145.65	13,299.93
Registration fees—Court of Land Registration	8,942.62			4,195.35		13,137.97	5,502.29	7,635.68
Register of Deeds Fund—Judiciary.....	163.50			953.00		1,116.50	1,028.60	87.90
Guarantee Fund—Justice of the peace, city of Manila	271.87					271.87		271.87
Conservatory of Music Fund.....	1,197.08			41.89		1,238.97		1,238.97
Guarantee Fund—Firearms and ammunition licenses, Act 1780	450.00					450.00		450.00
Civil Service Fund.....	268,656.35			120,686.52		389,342.87	157,214.45	232,128.42
Contractors' Fund—City of Manila.....	2,498.50					2,498.50	970.00	1,528.50
School of Arts and Trades Fund.....	488.24					488.24		488.24
Cebu Street Railway franchise, article 22, Act 2034.....	10,000.00					10,000.00		10,000.00
Internal revenue apportionment, section 3, Act 1964.....				1,582,041.77		1,582,041.77	1,582,041.76	.01
Guarantee Fund—Bureau of Science.....	1,932.08			485.93		2,418.01	409.79	2,008.22
Prize Fund, Postal Savings Bank contest	410.34					410.34	(16.00)	426.34
Guarantee Fund—Bureau of Forestry.....	6,442.43			20,600.00		27,042.43		27,042.43
Special publicity account, Manila Merchants' Association.....	(.94)			3,559.14		3,558.20	6,252.84	(2,694.64)
Guarantee Fund—Bureau of Health.....	2,184.17			169.80		2,353.97	124.31	2,229.66
Provincial and municipal internal revenue, sections 1 and 2, Act 1964.....	59,287.16			805,081.06		864,368.22	828,074.97	36,293.25
Iwahig Colonist Trust Fund.....	694.45			253.52		947.97	216.78	731.19
American Teachers' Memorial Fund.....	3,184.95			336.10		3,521.05	1,351.00	2,170.05
Gas Franchise Fund, section 12, Act 2039	20,833.33					20,833.33		20,833.33
Trust Fund, police department, city of Manila	359.23			836.65		1,195.88	259.71	936.17
Key deposits, Bureau of Posits.....	2,091.60			159.60		2,251.20		2,251.20
Guarantee Fund—Bureau of Supply.....	37,509.85			27,572.00		65,081.85	30,461.85	34,620.00
Cebu Waterworks Bond Sinking Fund...	4,842.50					4,842.50		4,842.50
Asociacion de Navieros.....	175.00			2,825.00		3,000.00	3,000.00	
Provincial and municipal franchise taxes								
Total	1,164,759.39			8,187,473.89		9,352,232.78	8,023,085.41	1,329,147.37

Schedule No. 10.—SUNDRY SPECIAL FUNDS.

Pension and Retirement Fund, Act 1638..	231,158.87		17,240.38		248,399.25	1,599.71	246,799.54
Pension Fund, Bureau of Navigation, Act, 1980	33,594.06		4,796.30		38,390.36		38,390.36
Assurance Fund, Act 498	100,867.16		4,782.32		105,649.98		105,649.98
Philippine Money Order Fund.....	1,664,075.25		8,568,729.26		10,232,804.51	8,981,790.74	1,251,013.77
Postal Savings Bank Fund, Act 1493.....	2,487,713.37		1,744,372.74		4,232,086.11	1,402,335.14	2,829,750.97
Outstanding liabilities, section 45, Act 1792	14,449.67		4,372.73		18,822.40	980.40	17,892.00
Interest accrued and unpaid.....	1,135,866.66		1,250,299.12		2,386,165.78	900,342.22	1,485,823.56
Total	5,667,725.04		11,594,598.35		17,262,318.39	11,286,998.21	5,975,320.18

REPORT OF THE AUDITOR

Schedule No. 11.—CITY OF MANILA FUNDS.

Titles of accounts.	Balances June 30, 1913.	Net appro- priations — rever- sions (see page 202).	Transfers.	Receipts.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Departments:							
Municipal Board		70,567.94		175.50	70,743.44	70,743.44	
Department of sanitation and transportation		33,961.61		489,104.18	523,065.79	523,065.79	
Department of assessments and collections		7,014.27		17,985.73	25,000.00	25,000.00	
Fire department		181,627.04		9,744.89	191,371.93	191,371.93	
Law department		16,600.00		72,407.86	89,007.86	105,849.46	(16,841.60)
Police department		500,430.18		2,811.57	503,241.75	503,241.75	
Department of city schools		189,212.68		193.57	189,406.25	189,406.25	
Department of engineering and public works		504,271.56		159,839.61	664,111.17	664,111.17	
Department of sewer and water works		(290,897.67)		512,965.49	222,067.82	222,067.82	
<i>Total</i>		1,212,787.61		1,265,228.40	2,478,016.01	2,494,857.61	(16,841.60)
Capital Operations:							
Insurance Fund, Act 1706	74,123.70	10,000.00		2,280.00	86,403.70		86,403.70
Stores and supplies	19,190.29	— (19,190.29)					
<i>Total</i>	93,313.99	(9,190.29)		2,280.00	86,403.70		86,403.70
Miscellaneous:							
Public lighting, Ordinance 203		70,646.03			70,646.03	70,646.03	
Renumbering houses, Ordinance 137	1,503.67	— (1,186.14)			317.53	317.53	
Public charities, amusements, etc., Ordinance 203		65,705.45			65,705.45	65,705.45	
Donation, protection of infants, Ordinance 203		1,050.00			1,050.00	1,050.00	
Donation, Medical School, Ordinance 203		6,000.00			6,000.00	6,000.00	
Donation, General Hospital, Ordinance 203		25,000.00			25,000.00	25,000.00	
Refund to Caja de Comunidad, Act 2166		4,986.46			4,986.46	4,986.46	
Donation, Philippine Carnival Association, Ordinance 203		7,500.00			7,500.00	7,500.00	
Extermination of Mosquitoes, Ordinance 184	339.75	22,512.70			22,852.45	22,852.45	
Donation, Philippine Exposition, Ordinance 203		7,500.00			7,500.00	7,500.00	
Donation to Nurseries, Ordinance 203		600.00			600.00	600.00	
<i>Total</i>	1,843.42	210,314.50			212,157.92	212,157.92	
Fixed Charges:							
Interest on sewer and waterworks bonds, Act 1323		161,200.00			161,200.00	161,200.00	
Payment of Insular loans		123,600.00			123,600.00	123,600.00	
Interest on Public Works Loan Fund		10,107.00			10,107.00	10,107.00	
<i>Total</i>		294,907.00			294,907.00	294,907.00	
Public Works from City Revenue:							
Malate school building, Ordinances 170, 174, 202	601.10	15,000.00			15,601.10	15,601.10	
Bridges, esteros, parks, and streets, Act 1727	87,645.67	29,599.63		6,632.67	123,877.97	81,590.61	42,287.36
Cedula Road and Bridge Fund, Act 1695	32,053.47	28,032.94			60,086.41	49,147.59	10,938.82
Removal and reerection of nipa houses, Ordinance 157	2,010.36				2,010.36	20.00	1,990.36
Tondo market, Ordinance 194	3,000.00				3,000.00	2,809.19	190.81
Malate Park, Ordinance 157	28,878.66				28,878.66	27,986.64	893.02
Motor and fire boat equipment, Ordinance 174	172,641.98				172,641.98	120,791.03	51,850.95
Tondo fire station, Ordinance 194		25,000.00			25,000.00	18,633.93	6,366.07
Sanitary laundry and bath, Tondo, Ordinance 204		12,000.00			12,000.00	241.82	11,758.18
Public market, Santa Mesa, Ordinance 204		10,000.00			10,000.00	1,543.58	8,456.42
Public market, San Lazaro, Ordinance 204		3,400.00			3,400.00	2,816.00	584.00
Gas-testing station, Ordinance 204		6,000.00			6,000.00		6,000.00
Central school building, Taft Avenue, Ordinance 199		18,000.00			18,000.00	5,718.22	12,281.78
School site, Juan Luna, Tondo, Ordinance 198		10,000.00			10,000.00	10,000.00	
Flower market, Ordinance 204		300.00			300.00	300.00	
Alteration of building, rear of City Hall, Ordinance 204		3,000.00			3,000.00	30.73	2,969.27
Garbage cans, Ordinance 204		15,000.00			15,000.00	1,465.20	13,534.80
Motor truck, pail system, Ordinance 204		10,000.00			10,000.00	9,185.00	815.00
Sanitary improvements, Ordinance 204		160,000.00			160,000.00	7,975.46	152,024.54
<i>Total</i>	326,831.24	345,332.57		6,632.67	678,796.48	355,855.10	322,941.38
<i>Total appropriated surplus, city of Manila</i>	421,988.65	2,054,151.89		1,274,141.07	3,750,281.11	3,357,777.63	392,503.48
CITY OF MANILA FUND AVAILABLE FOR APPROPRIATION							
	50,018.18	(2,054,151.89)	766,582.84	625,000.00	(612,550.37)		(612,550.37)
MUNICIPAL REVENUE							
			(766,582.84)	766,582.84			

SCHEDULE No. 11.—*City of Manila Funds*—Continued.

Titles of accounts.	Balances June 30, 1913.	Net appro- priations — rever- sions.	Transfers.	Receipts.	Total.	Expendi- tures.	Balances Dec. 31, 1913.
Special Funds:							
Sewer and Waterworks Bond Sinking Fund	1,081,013.06			23,378.53	1,104,391.59		1,104,391.59
Sewer and Waterworks Bond Fund	311,789.07				311,789.07	59,258.05	252,531.02
Widening Calle Anloague Loan Fund	41,357.03				41,357.03	5,000.00	36,357.03
Manila Loan Fund (unallotted)	(220,800.00)			73,600.00	(147,200.00)		(147,200.00)
Manila Loan Fund (allotted)—							
Calle Tayuman extension, project No. 5....	5,577.32				5,577.32	5,577.32	
Bridges, project No. 6	74,855.20				74,855.20	1,472.09	73,383.11
Tondo market, project No. 8	42.90				42.90		42.90
Streets and plazas, project No. 9	15,142.61				15,142.61	15,142.61	
Midden sheds, project No. 10	12,252.63				12,252.63	10,076.22	2,176.41
Calle Dasmarinas, project No. 2	34,588.57				34,588.57	548.64	34,039.93
Central school building, project No. 1	95,505.66				95,505.66	32,967.92	62,537.74
Calle Ayala, project No. 4	54,823.76				54,823.76	22,878.53	31,950.23
<i>Total city of Manila</i>	<u>1,978,154.64</u>			<u>2,762,702.44</u>	<u>4,740,857.08</u>	<u>3,510,694.01</u>	<u>1,230,163.07</u>

○

